

EARLY BREAK

FINANCIAL STATEMENTS

31 MARCH 2021

Registered Charity No: 1072052
Registered Company No: 03320039

BARLOW ANDREWS LLP
CHARTERED ACCOUNTANTS
BOLTON

EARLY BREAK

CONTENTS

	PAGE
Report of the Trustees/Directors	1 – 6
Independent Auditors' Report	7 – 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Accounts	13 – 25

EARLY BREAK

REPORT OF THE TRUSTEES/DIRECTORS

The trustees present their annual report and the financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Reference and administrative information

Trustees/Directors	Tracy Hill (Chair of Trustees) Lydia Edgar Stephen Marley Karen Hugill (resigned 26 January 2021) Mark Kenyon (resigned 24 September 2020) Katharine Shethwood Louise Sell Karen Whitehead (appointed 19 October 2020) Howard Millington (appointed 19 October 2020) Karen Dolton (appointed 26 January 2021)
Chief Executive and Company Secretary	Vicky Maloney
Registered Office and Operational Address	Annara House 7-9 Bury Road Radcliffe Manchester
Auditors	Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton
Bankers	HSBC Bank plc 17 Bank Street Rawtenstall Rossendale Lancashire
Solicitors	DWF LLP Bridgewater Place Water Lane Leeds

**EARLY BREAK
REPORT OF THE TRUSTEES/DIRECTORS
(continued)**

Structure, governance and management

Governing document

Early Break is a charitable company limited by guarantee, incorporated on 18 February 1997. As such it has no share capital and, in the event of the charity being wound up, the members are required to contribute a sum not exceeding £10. The company was established under a Memorandum of Association which established its objects and powers and is governed by its Articles of Association.

The registered charity number is 1072052. The registered company number is 03320039.

Trustees

The trustees, who are also directors of the charity for the purposes of the Companies Act, are as listed on page 1. As the company is limited by guarantee, the trustees have no share capital interests. In the event of a winding up of the company they would be expected to contribute a maximum of £10 each.

The trustees give their time freely and none received any remuneration or benefits during the year.

Trustee recruitment, appointment, induction and training

The trustees are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association, the members of the Management Committee are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

The trustees demonstrate a range of experience and skills. The charity is keen to recruit more trustees and each member of the Management Committee has a responsibility to explore recruitment possibilities. In normal times new trustees are invited and encouraged to shadow workers and attend training and residential sessions and to familiarise themselves with the charity and the context within which it operates. In addition, specifically focused meetings/training events occur throughout the year on: the roles and responsibilities of trustees; the main documents which set out the operational framework for the charity, including the Memorandum and Articles; resourcing and the current financial position as set out in the latest published accounts; business planning.

A designated trustee participates in the recruitment and selection process to appoint new workers to the service, usually where the role is one of seniority.

The Board has undertaken a robust skills audit and has set out its plans on deepening the training and shadowing experiences of its members in the year 2021-22 including specific sessions on Board relationships and horizon scanning on business planning as group.

Risk Management

Early Break has an ongoing risk register to manage the risk for the charity, the key features of which are outlined below and are reviewed on a bi-monthly basis by the Senior Leadership Group. They are reported on bi-monthly to the full Board. The risks are reflective of the aforementioned Early Break Business Plan. The last year has put a different mix of pressures on the organisation as we have navigated the financial, emotional, practical and real risks COVID has presented for us all. Staff and Board are to be commended in their flexibility, child centredness and "can do" in offering our services at this time of pandemic.

Risks identified and managed are:

1. Short-term funding cannot be renewed, core funding will be depleted and new sources cannot be found and/or there are cuts to statutory funds, increasing competition and forcing Early Break to downsize/make redundancies and lose capacity. Significantly short term COVID grants are not renewed when need is ongoing.

Mitigation

We continue to maintain good relationships, deliver our targets and outcomes and report to SMART principles with all of our current donors/funders this should support renewed contracts and potential for mainstreaming of current non-recurrent funding. We have robust plans to renew funding streams for grants/foundation grants that completed within the next financial year and mitigation plans if we cannot replace them. Our business plan to cover three key areas of family work, substance use and mental health ensure no over reliance on one current area of activity.

**EARLY BREAK
REPORT OF THE TRUSTEES/DIRECTORS
(continued)**

2. Our service standards do not meet our own or local, regional and national expectations, e.g. poor feedback from service users, indicating poor outcomes for young people and their families, increasing risks for contracts/funding and a negative impact on our reputation.

Mitigation

We have confidence and a strong track record in delivering high service standards with increased scrutiny. This is rooted in strong performance management at every level of service and a high challenge/high support culture within our workforce. Demand has increased year on year and resourcing/funding has not kept up with this in some areas, leading to increases in waiting times and higher threshold case work, particularly in our emotional wellbeing offer. We are mitigating this by making the case to funders for the need to increase resources, implementing our audit review cycle to improve our internal systems and building on "lived experience" and service user voice at every level. We have ensured our audit cycle and sharing this with our Board demonstrates the scrutiny required to know our strengths and areas for improvement. This is inclusive of engagement in local and external audit processes including Quality for Health Level 2 award. Ensuring staff capacity balanced with offer of work has been challenging during the COVID pandemic.

3. The charity is unable to respond to and influence the changing external political, funding and health and social care environment.

Mitigation

The current Senior Leaders have a recognised strategic presence and are well networked locally, through LA level and GM structures and through focussed national arenas. In our proposed Board assessment and training, we will continue to look at their role and Terms of Reference and ensure that they contribute to this agenda as ambassadors and networkers. Early Break endeavours to ensure the voice of the child in appropriate forums, as outlined in our service user policy and the named opportunities for this. The charity has engaged in national research in the last year on behalf of PHE to further embed the experiences of our children and families. Senior Leaders have taken up roles across GM, raising opportunity to influence in Complex Safeguarding and Violence Reduction work. The volatility of COVID has challenged planning at all levels in health and social care. We expect to ensure our representation in the proposed ICS arrangements going forward.

4. We do not have sufficient financial arrangements, processes, protocols and infrastructure in place to ensure the smooth running of the charity, avoid fraud and meet the requirements of the Charity Commission.

Mitigation

We have a robust annual, external audit which highlights concerns and areas for improvement, which are signed off by the Board and monitored. We have external management accounts reviewed by SLT and have embedded the Charity Commission Financial Control Checklist and Finance Manual in our practice, reviewed year on year. Finance is systematically reported and shared with the Board, allowing for planning at all levels. The charity has reviewed its processes in line with the internal audit process agreed in Clinical governance.

5. Association with high level safeguarding and/or serious untoward incidents.

Mitigation

Early Break has robust externally audited safeguarding/child protection/SUI policies and protocols in place and all staff are fully inducted and trained in these areas. All staff complete enhanced DBS checks which are renewed regularly. We have an experienced SLT, including a designated safeguarding role and appropriate trained deputies. An escalation process is embedded in practice and a risk and review cycle and dissemination of learning procedure is in place. We have an appointed H&S lead and oversight of a risk assessment culture. The service completes a Section 11 audit annually and has also completed the Children England Safeguarding audit for Charity Trustees. The last year has further highlighted our need to have "eyes on the child" and strengthen or safeguarding in the challenge of the pandemic. A robust staff induction and access to safeguarding training has supported this.

6. Adverse media impacting negatively on Early Break reputation.

Mitigation

Early Break carefully considers any engagement with the media, as outlined in our robust social media policy with clear delineation on contacts. We have internal sign off on all press releases and monitor our social media accounts underpinned by policy and governance. Staffing and external contracts and workforce conduct are outlined in relevant policies.

**EARLY BREAK
REPORT OF THE TRUSTEES/DIRECTORS
(continued)**

7. Breaches in data protection and Information Governance regulation, impacting on service reputation and safety of young people.

Mitigation

We have robust Information Governance and Data Protection policies and procedures in place, in line with ICO and NHS contract criteria. All staff have received and continue to receive ongoing training. Data specific audits are embedded, including cyber fraud and GDPR practice. The service has a named Data Controller. As always, our focus will be in keeping children and families safe and thriving, focusing on prevention where we can, to support the reduction of presentation in expensive arenas of public sector offers. We have recognized the threat of Cyber Fraud and are undertaking the process for Cyber Essential plus in the coming year.

Objectives and activities

The charity is established to provide the relief of sickness and the preservation of good health of young people who use legal and illegal substances by the provision of counselling, support and treatment services for such persons and their families; the provision of support and advocacy services to vulnerable young people and their parents/carers; the provision of residential care to vulnerable young people where substance misuse is a factor in creating their vulnerability; the provision of services to families whose lives are adversely affected by a parent/carer/adult family member's substance misuse; to advance research into the use of substances by young people and to disseminate the results of such research; to advance the education of the public, in particular young substance users and misusers, and the professionals and organisations who come into contact with such persons, providing appropriate training, advice and consultancy services and information and resources.

Each year the trustees review the objectives and activities of the charity to ensure they continue to reflect our aims and to provide public benefit. The trustees are more than satisfied that they do.

Review by the Chair of Trustees of developments, activities and achievements and of future prospects and plans

Like every charity, statutory organisation and for each individual globally, Early Break has had to navigate and address its journey, offer of support and staff welfare in the global pandemic. The pandemic, which has created immense organisational and personal strains and stresses that cannot be underestimated, has been unprecedented. This at a time of broader uncertainty in Brexit and the interdependent shake up of many of our partner agencies. It has been extremely tough but the ongoing commitment to keep our families at the centre of what we could offer has been paramount. The year April 2020 to March 2021 has been heart-breaking and frightening for so many as the pandemic has taken its course, but the compassionate offer of our staff has been outstanding.

We experienced extensive command and control models at the start of the pandemic from our commissioners and high levels of scrutiny on what we could maintain as an offer and then as the year evolved what was the additionality we could start to offer. As such, our track record in reaching families and children came into its own and we led on GM wide research throughout the pandemic in capturing and responding to young people's experiences.

The financial challenges in this pandemic have been fast moving to ensure new services such as the Getting Help line in Bury could be put in place at speed. We have now run our second full financial year, embedding our merger with Streetwise, a small mental health charity. This has certainly ensured that we have been able to develop services rooted in this expertise across Bury and Rochdale. Similarly, our family offer has been extended with additional DWP support as we make the case on the fiscal benefits of working to address intergenerational issues as exemplified in our national PHE work. The family work in prisons was significantly disrupted in COVID and, in quickly embedding community models, we have been able to support the case for family work where parenting capacity is diminished through criminal activity as well as parental substance use.

Our national discourse on young people's mental health is timely and never more felt than throughout the pandemic and it has been welcome investment through commissioning processes and belief in the service that our ability to prevent escalation into clinical services has meant investment to support us with young people in Thrive and Living Well models.

**EARLY BREAK
REPORT OF THE TRUSTEES/DIRECTORS
(continued)**

We recognise that we have sought to build reserves to offer some longer term security to the charity and, whilst our reserves have slightly increased, this is not a comfortable position as we know that the short contracts and change to strategic planning across substance misuse, mental health and family offers has to settle as any exit to the pandemic starts. The Care Leaver review and potential for review to Children's Social care in its broadest sense has ramification to our offers and pressure on thresholds.

We particularly welcome the outcomes expected from the Dame Carol Black Review on substances where, as a national offer, there has been no investment now for over 15 years and the volume of drug related deaths is a sad testament to this.

We continue to have monthly internal finance meetings, during which we scrutinise the figures and budgets to track the "bottom line". We are confident in our processes and we have reviewed the financial systems in line with the charity commission guidance. We continue to have high levels of staff retention and our intention in the coming year is to build a deeper understanding of the equality, inclusion and diversity needs of our workforce and those we serve, in line with our values and the global conversations on inclusion.

Our plans are strong for the charity but are reliant on a multitude of moving dynamics, some good and some bad. To support thinking, we have included our consideration of risk for Early Break in this report.

In exiting from COVID and the opportunity for a new area in Oldham for young people work, we are confident in where our strengths and direction lie.

Financial information

Income and expenditure:

- Income increased by £410k. This has mainly been due to PHE innovation funding and a mix of new money for emotional wellbeing work across the service. There was an increase of £211k expenditure on charitable activities.
- The split of our income shifted in 20/21 towards emotional health and wellbeing, having previously been weighted heavily towards substance misuse contracts, reflecting the impact of the coronavirus pandemic.

Funds:

- Reserves increased for a third consecutive year. Unrestricted funds at the year end amounted to £542,490 (2020: £373,696), of which £44,643 was designated for use on Streetwise projects in the coming year (2020: £69,428). Restricted funds amounted to £267,066 (2020: 124,837), available for work on specific projects determined by the grant-maker.
- Free reserves at the year end amounted to £469,623 (2020: £270,864).

Looking forward, we are still working with intent on a slow growth to reserves but with a key priority to grow leadership within the service for quality oversight of the range of bids, grants and contracts that are making up the service offer. We have a strong Board who are committed and switched on to the challenges we face. This coming year will see them develop and strengthen as a team even further as we come together on Board training and on the horizon the review of our business plan for 2022 start.

It is our belief our reserves policy remains appropriate to the organisational context and the broad Charity Commission guidance issued in January 2016, Document Charity Reserves: Building Resilience, which stresses there is "no single level, or even a range of, reserves that is right for all charities".

This will of course be subject to annual review and consideration to our reinvestment back into the charity.

EARLY BREAK
REPORT OF THE TRUSTEES/DIRECTORS
(continued)

Responsibilities of the trustees

Company law requires the directors of the charity (namely the trustees) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming and outgoing resources for the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make proper judgements and estimates that are reasonable and prudent;
- state whether applicable accountancy standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will be able to continue to meet its objectives.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Further, the trustees are responsible for preparing their trustees' report which should disclose the legal and administrative details of the charity and contain a narrative report explaining the organisation's objects, a review of the development, activities and achievements of the charity during the period and of its financial performance and position.

Statement of disclosure to auditors

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the directors have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the charity's auditors are aware of that information.


Auditors

A resolution for the reappointment of Barlow Andrews LLP as auditors is to be proposed at the forthcoming Annual General Meeting.

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has not been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice.

This report is approved by the trustees on 20 September 2021 and signed on its behalf by



Vicky Maloney
Chief Executive and Company Secretary

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF EARLY BREAK**

Opinion

We have audited the financial statements of Early Break for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF EARLY BREAK
(continued)**

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also directors of Early Break for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF EARLY BREAK
(continued)**

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the members as a body, for our audit work, for this report, or for the opinion we have formed

David Kay FCA (Senior Statutory Auditor)
For and on behalf of Barlow Andrews LLP

Chartered Accountants and Statutory Auditors
Carlyle House, 78 Chorley New Road, Bolton

20 September 2021

EARLY BREAK

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
Income:							
<i>Investment Income</i>		238	-	238	510	-	510
<i>Income from charitable activities</i>							
Treatment and intervention and outreach work	2	85,290	2,091,582	2,176,872	123,850	1,642,933	1,766,783
Total Income		85,528	2,091,582	2,177,110	124,360	1,642,933	1,767,293
Expenditure on:							
<i>Charitable activities</i>							
	3	362,956	1,503,131	1,866,087	365,024	1,290,064	1,655,088
Total expenditure		362,956	1,503,131	1,866,087	365,024	1,290,064	1,655,088
Net Income for the year	4	(277,428)	588,451	311,023	(240,664)	352,869	112,205
Transfers between funds	16	446,222	(446,222)	-	347,542	(347,542)	-
Net movement in funds		168,794	142,229	311,023	106,878	5,327	112,205
Funds balances brought forward		373,696	124,837	498,533	266,818	119,510	386,328
Funds balances carried forward	16	542,490	267,066	809,556	373,696	124,837	498,533

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. It includes all gains and losses recognised in the year. All of the charity's activities are classed as continuing.

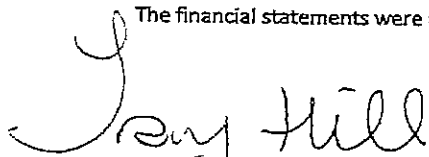
EARLY BREAK

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	9	4,879	9,453
Tangible assets	8	23,345	23,951
		<u>28,224</u>	<u>33,404</u>
Current assets			
Debtors	10	199,136	146,578
Cash at bank and in hand		911,664	558,112
		<u>1,110,800</u>	<u>704,690</u>
Creditors: amounts falling due within one year	11	329,468	239,561
Net current assets		<u>781,332</u>	<u>465,129</u>
Net assets		<u>809,556</u>	<u>498,533</u>
Funds			
Unrestricted funds	16	542,490	373,696
Restricted funds	16	267,066	124,837
Total funds		<u>809,556</u>	<u>498,533</u>

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102").

The financial statements were approved by the board on 20 September 2021 and signed on its behalf by:


Tracy Hill
Trustee

Company registration number: 03320039

EARLY BREAK
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Net cash generated from operating activities	15	366,533	304,023
Investing activities			
Purchase of fixed assets		(13,219)	(19,739)
Investment income		238	510
		<hr/>	<hr/>
Increase in cash and cash equivalents in the year		353,552	284,794
Cash and cash equivalents brought forward		<hr/> 558,112	<hr/> 273,318
Cash and cash equivalents carried forward		<hr/> <hr/> 911,664	<hr/> <hr/> 558,112

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. Accounting policies

Charity information

Early Break is a charitable company limited by guarantee, incorporated on 18 February 1997 in England and Wales. The registered office is Annara House, 7-9 Bury Road, Radcliffe.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Preparation of the accounts on a going concern basis

The charity's unrestricted funds decreased significantly years prior to the year ended 2019 following the loss of some key funding. As a result, steps were taken to reduce costs and, at the same time, to secure new funding sources, both of which appear to have had a positive impact, with increases to unrestricted funds in both the current and prior year.

At the time of approving the financial statements, the trustees have a reasonable expectation that with these measures in place the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fund accounting

General unrestricted funds are those which are available for use or retention at the discretion of the trustees in furtherance of the objects of the charity. Designated funds are unrestricted funds which the trustees have earmarked for specific projects or purposes out of general funds and can be varied at the discretion of the trustees.

Restricted funds are funds subject to specific restrictive conditions imposed by funding bodies, donors etc. Expenditure which meets these criteria is allocated against the fund, together with a fair allocation of management and support costs.

1.4 Income

Income is recognised on a receivable basis and is reported gross of related expenditure. Items of income are recognised when each of the following criteria are in place: the charity has entitlement to the funds, any performance conditions have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable, and the amount can be measured reliably.

Revenue grants, including both restricted and unrestricted funding, are included in the year in which they are receivable. If they relate to a specified future period they are deferred accordingly.

Grants for the purchase of tangible fixed assets are credited to restricted income when receivable. Depreciation on the assets concerned is charged against the restricted fund.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of raising funds comprise the costs of trading and similar activities and the associated support costs of those activities. Such activities include payroll and training services, renting of offices and hire of rooms.

Charitable expenditure comprises those costs directly incurred by the charity in the delivery to beneficiaries of its core activities and services, including grants administration. The support costs associated with delivery of these activities and services is also included.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include those central functions which assist the work of the charity but do not directly undertake charitable activities. They are allocated to the activity cost categories on bases consistent with the use of the resources, as set out in note 3.

1.6 Transfers

Transfers between restricted and unrestricted funds generally represent agreed contributions to management and administration costs etc. built into the funding offers. Occasionally transfers will be made from unrestricted funds to cover an overspend on a restricted fund. Transfers between designated funds and general funds are made at the discretion of the trustees as explained in note 17.

1.7 Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost.

Depreciation is provided on tangible fixed assets, purchased from unrestricted funds, at rates calculated to write off the cost of each asset over its estimated useful life, taking into account estimated residual value, as follows:

Motor vehicles	- 20% on cost per annum
Fixtures, fittings and equipment	- 25-33 ¹ / ₃ % on cost per annum

Any tangible fixed assets purchased using restricted funds are depreciated over the length of the grant period.

1.8 Intangible fixed assets

Intangible fixed assets comprise of application software and database software developed externally. The application software is defined as having a finite useful life and the costs are to be amortised on a straight line basis over the estimated useful life of 5 years, beginning when the development is complete, and the app is in use. The database software and redesign of the website are being amortised at 33.33% as the charity believes this best represents the useful lives of the assets.

Intangible fixed assets are reviewed for impairment whenever there is an indication that the carrying value may be impaired. They are recognised at cost less accumulated amortisation and accumulated impairment losses.

1.9 Pensions

The company operates a defined contribution scheme for its employees administered by Aegon. The assets of the scheme are held separately from those of the charity. The pension costs charged in the financial statements represent the contribution payable by the company during the year.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Operating leases

Operating lease rentals, including property rents, are charged to the Statement of Financial Activities in the period to which they relate.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due.

1.13 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid bank deposits.

1.14 Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Deferred income is income which is included in the year in debtors or has been received into the bank, but which relates to a subsequent period, such as a grant relating specifically to a future period, is recognised in the Statement of Financial Activities of that period.

1.15 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are measured at transaction price.

Other financial assets

Financial assets classified as other financial assets, such as trade debtors, are stated at fair value. Any gains or losses arising on re-measurement are recognised in the statement of financial activities.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are recognised at transaction price.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

2. Income from charitable activities	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Treatment, intervention & outreach work				
Rochdale DAAT	-	300,000	300,000	350,600
Bury DAAT	-	196,200	196,200	207,380
Bereavement Counselling	-	35,654	35,654	35,000
Bury Outreach	-	-	-	7,584
Emotional Wellbeing (SIF)	-	20,183	20,183	20,183
Bury CCG	-	93,798	93,798	45,736
School Nurses	-	-	-	5,933
Bolton, Salford and Trafford	-	518,330	518,330	518,330
Streetwise	63,365	-	63,365	92,888
42 nd Street	-	15,715	15,715	52,957
Anti-Bullying	-	36,000	36,000	72,000
Public Health England	-	217,891	217,891	218,703
The Grand Trust	-	63,973	63,973	49,461
Falinge Park High School	-	-	-	10,505
CHK Foundation	-	30,000	30,000	10,000
Weapon Enabled Crime	-	38,029	38,029	19,015
Derby High	-	-	-	1,500
Rochdale WEA	-	23,333	23,333	16,666
Rochdale MBC – Alcohol Expose Pregnancy	-	-	-	1,380
Barnardos Phase 1	-	57,600	57,600	-
Barnardos Phase 2	-	23,680	23,680	-
FLAME	-	6,930	6,930	-
GM Housing First	-	21,139	21,139	-
Hopwell Hall College	-	12,996	12,996	-
Lottery	-	62,710	62,710	-
Mentally Healthy Schools Bury	-	33,977	33,977	-
Mentally Healthy Schools Rochdale	-	24,802	24,802	-
Peer Mentoring	-	15,000	15,000	-
Rochdale Outreach	-	7,675	7,675	-
Salford Steer	-	32,272	32,272	-
The Getting Helpline	-	162,036	162,036	-
Trafford Outreach	-	4,905	4,905	-
Youth Endowment	-	36,754	36,754	-
Miscellaneous grants, donations and income	21,925	-	21,925	30,962
	85,290	2,091,582	2,176,872	1,766,783

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

3. Expenditure on charitable activities

	Basis of allocation	Charitable activities £	Governance costs £	2021 Total funds £	2020 Total Funds £
Costs directly allocated to activities					
Staff costs	Direct	1,181,105	-	1,181,105	1,067,028
Pension costs	Direct	69,115	-	69,115	56,826
Alternative therapies	Direct	12,087	-	12,087	19,195
Hygiene and office cleaners	Direct	4,487	-	4,487	4,698
Consultancy and advice	Direct	25,020	-	25,020	62,011
Promotion and advertising	Direct	4,214	-	4,214	1,189
Supervision	Direct	20,423	-	20,423	16,950
Training provision	Direct	4,310	-	4,310	17,249
Utilities	Direct	12,707	-	12,707	14,538
Travel expenses	Direct	7,688	-	7,688	31,832
Accountancy and audit fees	Direct	14,844	9,344	24,188	22,469
Doctor and medical fees	Direct	2,680	-	2,680	2,750
Printing, postage and stationery	Direct	11,922	-	11,922	14,199
Sundry running expenses	Direct	23,066	-	23,066	25,004
Health and safety	Direct	991	-	991	949
Recruitment costs	Direct	-	-	-	900
Property repairs and alterations	Direct	8,449	-	8,449	11,578
Computer software, consumables and licences	Direct	55,698	-	55,698	29,860
Project work	Direct	110,720	-	110,720	22,520
Depreciation	Direct	13,825	-	13,825	8,669
Amortisation	Direct	4,574	-	4,574	10,325
Legal and professional fees	Direct	15,028	-	15,028	3,520
		1,602,953	9,344	1,612,297	1,444,259
Support costs allocated to activities					
Staff costs	Staff time	139,696	6,766	146,462	125,074
Pension costs	Staff time	5,683	142	5,825	6,455
Rents	Floor area	46,739	-	46,739	46,739
Insurance	Floor area	16,177	-	16,177	11,926
Telephone and internet	Staff time	38,587	-	38,587	20,635
		246,882	6,908	253,790	210,829
		1,849,835	16,252	1,866,087	1,655,088

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

4. Net income

This is stated after charging:	2021	2020
	£	£
Amortisation and depreciation	18,399	18,995
Auditors' remuneration:		
• Audit fees	7,344	6,414
• Other services	16,844	16,055
Operating leases – land and buildings	46,739	46,739
	<hr/>	<hr/>

5. Staff costs and numbers

Staff costs were as follows:	2021	2020
	£	£
Salaries and wages	1,222,331	1,100,735
Social security costs	105,236	91,367
Pension contributions	74,940	63,281
	<hr/>	<hr/>
	1,402,507	1,255,383
	<hr/>	<hr/>

There were no redundancy costs in the year (2020: none).

One employee received emoluments between £60,001 and £70,000 during the year (2020: 0). The total employee benefits of the key management personnel of the charity were £176,466 (2020: £142,062).

The average number of employees during the year was as follows:

	2021	2020
Management	3	3
Treatment, intervention, and outreach	47	42
Administration and support	4	4
	<hr/>	<hr/>
	54	49
	<hr/>	<hr/>

6. Pension costs

The charity operates a defined contribution pension scheme in respect of staff. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £74,940 (2020: £63,281).

7. Trustees

The trustees have not received any remuneration or benefits or reimbursement of expenses during the year.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

8. Tangible fixed assets

	Fixtures fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2020	68,266	2,000	70,266
Additions	13,219	-	13,219
Disposals	-	-	-
At 31 March 2021	81,485	2,000	83,485
Depreciation			
At 1 April 2020	44,315	2,000	46,315
Charge for the year	13,825	-	13,825
Eliminated on disposals	-	-	-
At 31 March 2021	58,140	2,000	60,140
Net book value			
At 31 March 2021	23,345	-	23,345
At 31 March 2020	23,951	-	23,951

9. Intangible fixed assets

	Software £	Website £	Total £
Cost			
At 1 April 2020	26,995	7,250	34,245
Additions	-	-	-
At 31 March 2021	26,995	7,250	34,245
Amortisation			
At 1 April 2020	21,569	3,223	24,792
Charge for the year	2,157	2,417	4,574
At 31 March 2021	23,726	5,640	29,366
Net book value			
At 31 March 2021	3,269	1,610	4,879
At 31 March 2020	5,426	4,027	9,453

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

10. Debtors	2021	2020
	£	£
Trade debtors	165,178	108,683
Other debtors	33,958	37,895
	<u>199,136</u>	<u>146,578</u>

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	50,568	23,536
Taxation and social security	26,927	25,270
Other creditors and accruals	251,973	190,755
	<u>329,468</u>	<u>239,561</u>

The total for other creditors and accruals includes deferred income of £223,777 (2020: £166,742), which represents income received in the year in question, but specified by the donor as being for use wholly or partly in a later period.

12. Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Equity instruments measured at cost less impairment, comprising cash at bank and in hand and trade debtors	<u>1,076,842</u>	<u>666,795</u>

	2021	2020
	£	£
Carrying amount of financial liabilities		
Equity instruments measured at cost less impairment, comprising creditors per note 11, but excluding deferred income	<u>78,764</u>	<u>47,549</u>

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

13. Financial commitments

	2021 £	2020 £
Photocopier:		
Due less than 1 year	6,696	6,696
Due between 1 year and 5 years	6,696	13,392
Total payable over life of lease:	<u>13,392</u>	<u>20,088</u>

14. Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:	Restricted funds £	Unrestricted funds £	Total £
Intangible assets	-	4,879	4,879
Tangible assets	-	23,345	23,345
Net current assets	267,066	514,266	781,332
	<u>267,066</u>	<u>542,490</u>	<u>809,556</u>

Comparative figures at 31 March 2020 were represented by:

Intangible assets	-	9,453	9,453
Tangible assets	-	23,951	23,951
Net current assets	124,837	340,292	465,129
	<u>124,837</u>	<u>373,696</u>	<u>498,533</u>

15. Cash absorbed by operations

	2021 £	2020 £
Net movement on reserves for the year	311,023	112,205
Adjustments for:		
Depreciation	13,825	8,669
Amortisation	4,574	10,325
Investment income	(238)	(510)
<i>Movements in working capital:</i>		
(Increase)/decrease in debtors	(52,558)	107,346
Increase/(decrease) in creditors	89,907	65,988
	<u>366,533</u>	<u>304,023</u>

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

16a. Movements in funds for the year

	Balance at 01.04.20	Income	Expenditure	Transfers	Balance at 31.03.21
	£	£	£	£	£
Restricted funds					
Rochdale DAAT	10,729	300,000	(250,551)	(60,178)	-
Bury DAAT	-	196,200	(141,312)	(49,644)	5,244
Bury CCG (Mindfulness)	-	93,798	(47,643)	(16,829)	29,326
Emotional Wellbeing	-	20,183	(17,361)	(2,822)	-
Bolton, Salford and Trafford	-	518,330	(402,030)	(110,916)	5,384
Bereavement Counselling	-	35,654	(24,185)	(6,000)	5,469
Bury Outreach	1,190	-	(1,272)	82	-
42 nd Street	5,748	15,715	(21,056)	(407)	-
Anti-Bullying	13,401	36,000	(25,741)	(3,120)	20,540
Public Health England	62,163	217,891	(182,795)	(35,299)	61,960
The Grand Trust	6,247	63,973	(19,932)	(22,758)	27,530
CHK Foundation	324	30,000	(19,218)	(2,456)	8,650
Falings Park High School	10,055	-	(282)	(720)	9,053
Rochdale Outreach	5,294	7,675	(7,297)	-	5,672
Rochdale WEA	1,487	23,333	(16,574)	(8,246)	-
Weapon Enabled Crime	6,819	38,029	(37,328)	(7,520)	-
Rochdale MBC – Alcohol					
Exposed Pregnancy	1,380	-	-	(1,380)	-
Barnardos Phase 1	-	57,600	(29,433)	(28,167)	-
Barnardos Phase 2	-	23,680	(9,973)	(12,358)	1,349
FLAME	-	6,930	(557)	-	6,373
GM Housing First	-	21,139	(18,006)	(3,808)	(675)
Hopwell Hall College	-	12,996	(7,647)	(5,230)	119
Lottery	-	62,710	(56,201)	(6,509)	-
Mentally Healthy Schools Bury	-	33,977	(13,684)	(2,280)	18,013
Mentally Healthy Schools Rochdale	-	24,802	(14,082)	(1,577)	9,143
Peer Mentoring	-	15,000	(2)	(14,994)	4
Oldham	-	-	(3,208)	-	(3,208)
Salford Steer	-	32,272	(12,743)	(2,400)	17,129
The Getting Helpline	-	162,036	(116,799)	(37,344)	7,893
Trafford Outreach	-	4,905	-	-	4,905
Youth Endowment	-	36,754	(6,219)	(3,342)	27,193
	124,837	2,091,582	(1,503,131)	(446,222)	267,066
Unrestricted funds	373,696	85,528	(362,956)	446,222	542,490
Total funds	498,533	2,177,110	(1,866,087)	-	809,556

Within unrestricted funds are funds totalling £44,643 (2020: £69,428) which have been designated by the trustees for specific purposes (see note 17).

Transfers between restricted and unrestricted funds generally represent agreed contributions to management and administration costs etc. built into the funding offers. Occasionally, transfers will be made from unrestricted funds to cover an overspend on a restricted fund. Transfers between designated funds and general funds are made at the discretion of the trustees, as explained in note 17.

Further information about restricted funds and designated funds is provided in note 17.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

16b. Movements in funds for the prior year (for comparison purposes)

	Balance at 01.04.19	Income	Expenditure	Transfers	Balance at 31.03.20
	£	£	£	£	£
Restricted funds					
Rochdale DAAT	5,529	350,600	(271,591)	(73,809)	10,729
Bury DAAT	-	207,380	(157,582)	(49,798)	-
Bury CCG (Mindfulness)	13,453	45,736	(51,358)	(7,831)	-
Emotional Wellbeing	22,170	20,183	(15,051)	(27,302)	-
Bolton, Salford and Trafford	11,142	518,330	(414,033)	(115,439)	-
Bereavement Counselling	5,080	35,000	(24,385)	(15,695)	-
Bury Outreach	3,112	-	(1,922)	-	1,190
Derby High	-	1,500	(1,820)	320	-
School Nurses	-	5,933	(5,933)	-	-
Trafford HF Pilot	6,608	-	-	(6,608)	-
42 nd Street	3,088	52,957	(37,086)	(13,211)	5,748
Anti-Bullying	1,571	72,000	(50,888)	(9,282)	13,401
Public Health England	47,757	218,703	(180,861)	(23,436)	62,163
The Grand Trust	-	49,461	(42,716)	(498)	6,247
CHK Foundation	-	10,000	(8,593)	(1,083)	324
Falings Park High School	-	10,505	(210)	(240)	10,055
Rochdale Outreach	-	7,584	(2,290)	-	5,294
Rochdale WEA	-	16,666	(12,879)	(2,300)	1,487
Weapon Enabled Crime	-	19,015	(10,866)	(1,330)	6,819
Rochdale MBC – Alcohol Exposed Pregnancy	-	1,380	-	-	1,380
	119,510	1,642,933	(1,290,064)	(347,542)	124,837
Unrestricted funds	266,818	124,360	(365,024)	347,542	373,696
Total funds	386,328	1,767,293	(1,655,088)	-	498,533

Within unrestricted funds are funds with a total balance of £69,428 at 31 March 2020 which have been designated by the trustees for specific purposes.

Transfers between restricted and unrestricted funds generally represent agreed contributions to management and administration costs etc. built into the funding offers. Occasionally transfers will be made from unrestricted funds to cover an overspend on a restricted fund. Transfers between designated funds and general funds are made at the discretion of the trustees, as explained in note 17.

In the prior year, contributions to management and administration costs were included within expenditure. This note has been restated in line with the current year.

Further information about restricted and designated funds is provided in note 17.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

17. Information about restricted and designated funds

Restricted funds:

Rochdale and Bury DAAT - Ongoing payments in relation to our DAAT contract and various projects, such as Holding Families (family parental substance misuse focused work).

Bury CCG (Mindfulness) - For mindfulness work in Bury.

Emotional Wellbeing - For a post held in Rochdale in relation to 'Emotional Health and Well Being'.

Bolton, Salford and Trafford – Contract to deliver specialist young person and families substance misuse service.

Bereavement Counselling – Bereavement and loss counselling for young people in Bury.

Bury and Rochdale Outreach – Street base outreach work with young people.

Derby High – Emotional health and wellbeing service.

School Nurses – Professional training and development of referral pathways for young substance users.

Trafford HF Pilot – 7 month pilot to deliver family work programme for those experiencing parental substance misuse.

42nd Street – Deliver assessments and drop-ins at schools and colleges in relation to mental health support, to deal with issues such as depression, low mood, anxiety, stress, self-harm, family or relationship issues and bereavement on loss.

Anti-Bullying – Deliver a pilot with local high schools to work specifically with young people who are perpetrators of bullying.

Public Health England – Holding Families Plus Project; partnership work with Rochdale Council, GMMH, One Plus One, Manchester Metropolitan University to work with families with parental alcohol misuse.

The Grand Trust – Funds towards costs incurred for the Holding Families, SIF and Henry Smith projects.

CHK Foundation – For the direct intervention with young people to address alcohol and drug misuse.

Falings Park High School – For work to combat bullying in the school environment.

Bury and Rochdale WEA – For a dedicated worker in each of Bury and Rochdale to act alongside programmes in both areas to broaden the response to young people on the edge of gang related and weapon related crime in the area.

Rochdale MBC Alcohol Exposed Pregnancy – Support for women struggling with alcohol use during their pregnancy.

Barnardos Phase 1/Phase 2 – For group support sessions and education re-integration.

FLAME – To support mental health in football academies throughout Europe.

GM Housing First – To support people facing difficulties in finding and sustaining suitable accommodation.

Hopwell Hall College – To support the emotional health and wellbeing of pupils.

Lottery – To offer brief emotional health and wellbeing intervention to young peoples during the pandemic.

Mentally Healthy Schools Bury and Rochdale – For dedicated workers to support mental health in the school environment.

Oldham - Delivering an integrated young person's sexual health and substance misuse service.

Peer Mentoring – Support young people to become peer mentors and support other young people with emotional health and wellbeing needs.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2021

Salford Steer – For a dedicated worker to work alongside Salford Foundation’s STEER workers to provide intervention with young people to address alcohol and drug misuse.

The Getting Helpline – To provide a telephone support line to those experiencing low level emotional/mental health difficulties.

Trafford Outreach – Street base outreach work with young people.

Youth Endowment – For the direct intervention with young people to address legal and illegal drug misuse.

Designated funds:

The trustees have set aside £44,643 of unrestricted funds to support a variety of projects and activities, including the Streetwise service (£37,766) and marketing and development activity (£3,812). The total designated at the previous year end was £69,428.

18. Related party transactions

No related party transactions have taken place during the year (2020: none).

19. Controlling interests

No controlling party has been identified.