

EARLY BREAK

FINANCIAL STATEMENTS

31 MARCH 2022

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 – 27

EARLY BREAK

REPORT OF THE TRUSTEES/DIRECTORS

The trustees present their annual report and the financial statements for the year ended 31 March 2022.

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
Katharine Shethwood
Louise Sell
Karen Whitehead
Howard Millington
Karen Dolton

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, Equality and Diversity 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 in varying forms bi-monthly to the full Board. The risks are reflective of the aforementioned, and newly reviewed for the years 2022-2025, Early Break Business Plan. The last year has continued to put a different mix of pressures on the organisation as we have navigated the financial, emotional, practical and real risks COVID, cost of living and tumultuous political landscape have presented for us all. Staff and Board are to be commended in their flexibility, tenacity, child centredness and "can do" in offering our services at this time.

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

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.**

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 continue to support renewed contracts and potential for mainstreaming of current non-recurrent funding. Our business plan covers three key areas of family work, substance use and mental health to ensure no over reliance on one current area of activity. We accept as a charity some of the short term funding is a means to “testcase” or pilot new workstream. This is underpinned by our work with the VRU (Violence Reduction Unit) arrangements and in working alongside commissioning plans for the new OHID (Office for Health Improvement and Disparities) the service continually seeks to build our reserves so we can align our activity to commissioning plans for any “bridging” of staffing as required.

- 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. Where demand has increased year on year in our mental health offers we have worked with strategic leads to problem solve at all levels including engagement in GM Leadership and alongside NHS Trust arrangements. The direction of travel for emotional wellbeing and substance use is increasingly underpinned by supportive strategic direction and a marked shift of support to engage the sector in service delivery as our NHS colleagues face their own public reform and review. We have ensured our audit cycle and sharing this with our Board demonstrates the scrutiny required to know our strengths and areas for improvement. Young people’s voice is key to amplify for us in what works and we have been delighted to be able to employ three young people in the coming year on our Voice to Voice work where they will directly understand and give a steer to what needs to improve, rooted in their experienced lens.

- 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 as these embed our recent new business planning giving consideration across the political landscape as to where the opportunities and challenges lie for Early Break.

- 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. Additional to this, we have, alongside our management accountant, looked at the ways to outline our “bottom line” on a monthly basis when annual budgeting has to account for new monies entering the charity at varying points in the year. Additionally, we have further developed our payment systems to be entirely online which supports our carbon literacy and “green” policy through use of Dext prepare/Approval Max.

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

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. Additional to this are external audits from CCG arrangements and internal audit of "voice of the child". A robust staff induction and access to safeguarding training has supported this. Competency and rigorous case review processes support staff identification and responsiveness to safeguarding, ensuring we are confident that work we do is for the right cause and done in a timely and ethical manner.

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. The service is reviewing its social media role and associated personnel in the coming year so we are vocal in celebrating our work and managing effectively any attempts to derive salacious enquiry on the lives of our clients.

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

Mitigation

We continue to 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 have completed the process for Cyber Essential plus. Additionally, we are increasing our paperless processes that include Dext Prepare in finance matters, HR Breathe and additionally the introduction of Formstack in the coming year again to underpin data security and support our "green" ambition.

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. To promote the physical and mental health and wellbeing of young people and their families in particular but not exclusively by providing advice and information and raising awareness.

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

Early Break has had to continually navigate and address its journey, offer of support and staff welfare in the shadow of the global pandemic. The pandemic has created immense organisational and personal strains and stresses that cannot be underestimated and we face increasing uncertainty on the cost of living as a charity and, in responding to this, addressing the welfare of our staff as well as our service beneficiaries.

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 it is our intention to build on this further as we navigate strategic planning across substance misuse, mental health and family offers within the post Brexit arena and with strategic change in ICS models.

We particularly welcome the outcomes 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. Additional to this are how the emerging evidence on the impact of mental health has affected young people throughout COVID and what this means in the long term. We have enjoyed the PHE work and the evaluations demonstrate the complex systems that impact on our families and what is required for last change and recovery. Clearly lacking whole family approaches and a trauma lens to what families need has been uncovered time and time again and our commitment to offering this is unfaltering.

We have much to build on in creating trauma informed systems for children and families whilst working against the tide of increased poverty and lack of access in health and social care as our statutory partners face their own challenges.

From a Board perspective we have undertaken learning from COVID on what we will carry forward with us and what we will leave behind and as always bring this professional curiosity to bed in a secure financial future for Early Break.

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 again in best practice reviewed the financial systems in line with the charity commission guidance. We continue to have high levels of staff retention and low sickness rates but it is not to take a complacent stance on this. We believe that the new investment in substance services means the upskilling of a workforce that needs rebuilding on a national scale at the same time as applying the same upskilling in our mental health teams. We are further on in imbedding our Equality and Inclusion work and look set to complete the Rainbow Flag award in the coming year and our intention in the coming year 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 reviewed business plans are strong for the charity but are reliant on a multitude of moving dynamics as always, including the workforce market and how the cost of living will impact on choices of people to remain within the charity sector. To support thinking, we have included our consideration of risk for Early Break in this report.

Financial information

Income and expenditure:

- Income increased by £948k. This has mainly been due to extension of mental health offers and renewed funding from the Dame Carol Black review in strengthening substance services. There was an increase of £966k in expenditure on charitable activities.
- The split of our income has shifted in 21/22 towards emotional health and wellbeing, having previously been weighted heavily towards substance misuse contracts, reflecting the impact of our broader offer and established credibility meeting commissioning needs.

Funds:

- Reserves increased for a fourth consecutive year. Unrestricted funds at the year end amounted to £624,429 (2021: £542,490), of which £67,887 was designated for use mainly on Streetwise projects in the coming year (2021: £44,643). Restricted funds amounted to £477,632 (2021: 267,066), available for work on specific projects determined by the grant-maker.
- Free reserves at the year end amounted to £516,876 (2021: £469,623).

We aim to carry a level of free reserves which would enable us to cover a full year's normal expenditure, including management, premises and administration costs which are allocated against restricted funds under normal circumstances. This is, of course, subject to annual review and considers our reinvestment back into the charity.

EARLY BREAK
REPORT OF THE TRUSTEES/DIRECTORS
(continued)

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 continue Board training and embed the newly reviewed business plan for 2022 start. It is our belief that 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”.

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.

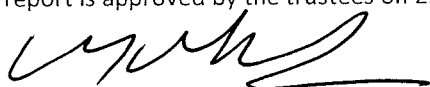
Auditors

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 22 September 2022 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 2022 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 2022 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 matters 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 employment 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.

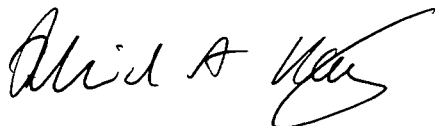
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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

22 September 2022

EARLY BREAK

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total Funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £
Income:						
<i>Investment income</i>	30	-	30	238	-	238
<i>Income from charitable activities</i>						
Treatment and intervention and outreach work	3	96,248	3,125,034	85,290	2,091,582	2,176,872
Total income		96,278	3,125,064	85,528	2,091,582	2,177,110
Expenditure on:						
<i>Charitable activities</i>	4	470,948	2,832,559	362,956	1,503,131	1,866,087
Total expenditure		470,948	2,832,559	362,956	1,503,131	1,866,087
Net income for the year	5	(374,670)	292,505	(277,428)	588,451	311,023
Transfers between funds	17	456,609	(456,609)	-	(446,222)	-
Net movement in funds		81,939	292,505	168,794	142,229	311,023
Funds balances brought forward		542,490	809,556	373,696	124,837	498,533
Funds balances carried forward	17	624,429	1,102,061	542,490	267,066	809,556

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.

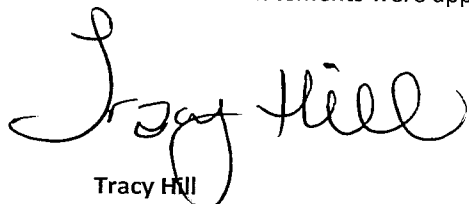
EARLY BREAK

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets	10	1,635	4,879
Tangible assets	9	38,031	23,345
		<hr/>	<hr/>
		39,666	28,224
Current assets			
Debtors	11	762,356	199,136
Cash at bank and in hand		1,230,038	911,664
		<hr/>	<hr/>
		1,992,394	1,110,800
Creditors: amounts falling due within one year	12	929,999	329,468
		<hr/>	<hr/>
Net current assets		1,062,395	781,332
		<hr/>	<hr/>
Net assets		1,102,061	809,556
		<hr/>	<hr/>
Funds			
Unrestricted funds	17	624,429	542,490
Restricted funds	17	477,632	267,066
		<hr/>	<hr/>
Total funds		1,102,061	809,556
		<hr/>	<hr/>

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 22 September 2022 and signed on its behalf by:


Tracy Hill
Trustee

Company registration number: 03320039

EARLY BREAK
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Net cash generated from operating activities	16	345,142	366,533
Investing activities			
Purchase of fixed assets		(26,798)	(13,219)
Investment income		30	238
		<hr/>	<hr/>
Increase in cash and cash equivalents in the year		318,374	353,552
Cash and cash equivalents brought forward		<hr/> 911,664	<hr/> 558,112
Cash and cash equivalents carried forward		<hr/> <u>1,230,038</u>	<hr/> <u>911,664</u>

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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 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 subsequent years.

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 2022

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.

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 4.

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 18.

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	- 33 $\frac{1}{3}$ % 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.

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

EARLY BREAK
YEAR ENDED 31 MARCH 2022

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

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 included in the year in creditors or 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 debtors and cash and bank balances, are initially measured at transaction price and subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, which include trade and other creditors, are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as receivable within one year are not amortised.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

3. Income from charitable activities	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Treatment, intervention & outreach work				
Rochdale DAAT	-	300,000	300,000	300,000
Bury DAAT	-	196,200	196,200	196,200
Bereavement Counselling	-	36,578	36,578	35,654
Bury Outreach	-	7,500	7,500	-
Emotional Wellbeing (SIF)	-	-	-	20,183
Bury CCG	-	109,797	109,797	93,798
Bolton, Salford and Trafford	-	518,330	518,330	518,330
Streetwise	75,466	-	75,466	63,365
42 nd Street	-	-	-	15,715
Anti-Bullying & Falinge Park High School	-	-	-	36,000
Public Health England	-	120,500	120,500	217,891
The Grand Trust	-	25,000	25,000	63,973
CHK Foundation	-	20,000	20,000	30,000
Weapon Enabled Crime	-	-	-	38,029
Rochdale WEA	-	-	-	23,333
Barnardos Phase 1	-	-	-	57,600
Barnardos Phase 2	-	-	-	23,680
FLAME	-	-	-	6,930
GM Housing First	-	114,331	114,331	21,139
Hopwell Hall College	-	-	-	12,996
Lottery	-	-	-	62,710
Mentally Healthy Schools Bury	-	91,732	91,732	33,977
Mentally Healthy Schools Rochdale	-	43,316	43,316	24,802
Peer Mentoring	-	-	-	15,000
Rochdale Outreach	-	120	120	7,675
Salford Steer	-	-	-	32,272
The Getting Helpline	-	158,813	158,813	162,036
Trafford Outreach	-	9,500	9,500	4,905
Youth Endowment	-	12,251	12,251	36,754
Oldham	-	599,244	599,244	-
BBST	-	136,667	136,667	-
Cardinal Langley	-	12,096	12,096	-
CCG Bury	-	166,025	166,025	-
Closing The Gap Group Work	-	8,430	8,430	-
Ingeus	-	22,667	22,667	-
Rochdale CCG (Closing The Gap)	-	53,821	53,821	-
Rochdale – Universal Funding	-	33,295	33,295	-
Rochdale VRU	-	15,500	15,500	-
Salford Outreach	-	4,550	4,550	-
Salford Social Care	-	38,027	38,027	-
Subject Matter Experts	4,250	-	4,250	-
Thrive Rochdale	-	86,632	86,632	-
Trauma Responsive	-	8,145	8,145	-
VCSE Navigator	-	64,656	64,656	-
Vol & Comm Grant	-	15,063	15,063	-
Miscellaneous grants, donations and income	16,532	-	16,532	21,925
	96,248	3,028,786	3,125,034	2,176,872

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

4. Expenditure on charitable activities

				2022	2021
	Basis of allocation	Charitable activities	Governance costs	Total funds	Total funds
		£	£	£	£
Costs directly allocated to activities					
Staff costs	Direct	1,680,967	-	1,680,967	1,181,105
Pension costs	Direct	84,589	-	84,589	69,115
Alternative therapies	Direct	23,369	-	23,369	12,087
Hygiene and office cleaners	Direct	6,351	-	6,351	4,487
Consultancy and advice	Direct	3,898	-	3,898	25,020
Promotion and advertising	Direct	6,671	-	6,671	4,214
Supervision	Direct	22,440	-	22,440	20,423
Training provision	Direct	8,786	-	8,786	4,310
Utilities	Direct	17,209	-	17,209	12,707
Travel expenses	Direct	26,015	-	26,015	7,688
Accountancy and audit fees	Direct	20,871	8,700	29,571	24,188
Doctor and medical fees	Direct	2,590	-	2,590	2,680
Printing, postage and stationery	Direct	14,139	-	14,139	11,922
Sundry running expenses	Direct	55,660	-	55,660	23,066
Health and safety	Direct	3,354	-	3,354	991
Recruitment costs	Direct	1,050	-	1,050	-
Property repairs and alterations	Direct	13,984	-	13,984	8,449
Computer software, consumables and licences	Direct	104,302	-	104,302	55,698
Project work	Direct	436,354	-	436,354	110,720
Depreciation	Direct	12,112	-	12,112	13,825
Amortisation	Direct	3,244	-	3,244	4,574
Legal and professional fees	Direct	18,140	-	18,140	15,028
Bad debts	Direct	600	-	600	-
		2,566,695	8,700	2,575,395	1,612,297
Support costs allocated to activities					
Staff costs	Staff time	133,658	7,075	140,733	146,462
Pension costs	Staff time	7,358	384	7,742	5,825
Rent and rates	Floor area	60,257	-	60,257	46,739
Insurance	Floor area	17,328	-	17,328	16,177
Telephone and internet	Staff time	31,104	-	31,104	38,587
		249,705	7,459	257,164	253,790
		2,816,400	16,159	2,832,559	1,866,087

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

5. Net income

This is stated after charging:

	2022	2021
	£	£
Amortisation and depreciation	15,356	18,399
Auditors' remuneration:		
• Audit fees	8,700	7,344
Operating leases – land and buildings	60,257	46,739
	<hr/>	<hr/>

6. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	1,675,704	1,222,331
Social security costs	145,996	105,236
Pension contributions	92,331	74,940
	<hr/>	<hr/>
	1,914,031	1,402,507
	<hr/>	<hr/>

There were no redundancy costs in the year (2021: none).

One employee received emoluments between £60,001 and £70,000 during the year (2021: 1). The total employee benefits of the key management personnel of the charity were £189,364 (2021: £176,466).

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

	2022	2021
Management	4	3
Treatment, intervention, and outreach	65	47
Administration and support	5	4
	<hr/>	<hr/>
	74	54
	<hr/>	<hr/>

7. 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 £92,331 (2021: £74,970).

8. 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 2022

9. Tangible fixed assets

	Fixtures fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	81,485	2,000	83,485
Additions	26,798	-	26,798
Disposals	-	-	-
At 31 March 2022	108,283	2,000	110,283
Depreciation			
At 1 April 2021	58,140	2,000	60,140
Charge for the year	12,112	-	12,112
Eliminated on disposals	-	-	-
At 31 March 2022	70,252	2,000	72,252
Net book value			
At 31 March 2022	38,031	-	38,031
At 31 March 2021	23,345	-	23,345

10. Intangible fixed assets

	Software £	Website £	Total £
Cost			
At 1 April 2021	26,995	7,250	34,245
Additions	-	-	-
At 31 March 2022	26,995	7,250	34,245
Amortisation			
At 1 April 2021	23,726	5,640	29,366
Charge for the year	1,634	1,610	3,244
At 31 March 2022	25,360	7,250	32,610
Net book value			
At 31 March 2022	1,635	-	1,635
At 31 March 2021	3,269	1,610	4,879

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

11. Debtors	2022	2021
	£	£
Trade debtors	722,261	165,178
Other debtors	40,095	33,958
	<u>762,356</u>	<u>199,136</u>

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	94,271	50,568
Taxation and social security	42,082	26,927
Other creditors and accruals	72,748	28,196
Deferred income	720,898	223,777
	<u>929,999</u>	<u>329,468</u>

Deferred income represents income received in the year but for specific expenditure partly, or wholly, in a later period. The increase in the year end balance relates mainly to an increase in funding for specific employment posts of set duration.

13. Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Equity instruments measured at cost less impairment, comprising cash at bank and in hand and trade debtors	<u>1,952,299</u>	<u>1,076,842</u>

	2022	2021
	£	£
Carrying amount of financial liabilities		
Equity instruments measured at cost less impairment, comprising creditors per note 12, but excluding deferred income, taxation and social security	<u>167,019</u>	<u>78,764</u>

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

14. Financial commitments

	2022	2021
	£	£
Photocopier:		
Amount payable within the next year	6,696	6,696
Amount payable between 1 year and 5 years	-	6,696
Total payable over remaining duration of lease:	<u>6,696</u>	<u>13,392</u>

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Intangible assets	-	1,635	1,635
Tangible assets	-	38,031	38,031
Net current assets	477,632	584,763	1,062,395
	<u>477,632</u>	<u>624,429</u>	<u>1,102,061</u>

Fund balances at 31 March 2021 were represented by:

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>

16. Net cash generated from operations

	2022	2021
	£	£
Net movement in funds for the year	292,505	311,023
Adjustments for:		
Depreciation charged	12,112	13,825
Amortisation charged	3,244	4,574
Investment income received	(30)	(238)
<i>Movements in working capital:</i>		
Increase in debtors	(563,220)	(52,558)
Increase in creditors	600,531	89,907
Net cash generated	<u>345,142</u>	<u>366,533</u>

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

17a. Movements in funds for the year

	Balance at 01.04.21	Income	Expenditure	Transfers	Balance at 31.03.22
Restricted funds	£	£	£	£	£
Rochdale DAAT	-	300,000	(242,945)	(50,357)	6,698
Bury DAAT	5,244	196,200	(145,311)	(53,127)	3,006
Bury CCG (Mindfulness)	29,326	109,797	(47,028)	(10,388)	81,707
Bolton, Salford and Trafford	5,384	518,330	(393,141)	(104,138)	26,435
Bereavement Counselling	5,469	36,578	(22,689)	(6,000)	13,358
Bury Outreach	-	7,500	(5,325)	5,098	7,273
Anti-Bullying & Falinge Park High School	29,593	-	(24,712)	(1,252)	3,629
Public Health England	61,960	120,500	(97,719)	-	84,741
The Grand Trust	27,530	25,000	(34,221)	(2,698)	15,611
CHK Foundation	8,650	20,000	(17,553)	(11,097)	-
Rochdale Outreach	5,672	120	(1,045)	2,000	6,747
Barnardos Phase 2	1,349	-	(1,247)	(102)	-
FLAME	6,373	-	(3,279)	(3,094)	-
GM Housing First	(675)	114,331	(98,480)	(15,176)	-
Hopwell Hall College	119	-	(119)	-	-
Mentally Healthy Schools Bury	18,013	91,732	(68,458)	(7,077)	34,210
Mentally Healthy Schools Rochdale	9,143	43,316	(36,902)	(3,855)	11,702
Peer Mentoring	4	-	-	-	4
Oldham	(3,208)	599,244	(470,969)	(73,814)	51,253
Salford Steer	17,129	-	(15,672)	(1,457)	-
The Getting Helpline	7,893	158,813	(126,280)	(40,401)	25
Trafford Outreach	4,905	9,500	(3,772)	-	10,633
Youth Endowment	27,193	12,251	(31,929)	(7,515)	-
BBST	-	136,667	(81,293)	(12,728)	42,646
Blackburn with Darwen	-	-	(4,055)	-	(4,055)
Cardinal Langley	-	12,096	(11,096)	(1,000)	-
CCG Bury	-	166,025	(157,945)	(9,032)	(952)
Closing The Gap Group Work	-	8,430	(116)	(1,951)	6,363
Ingeus	-	22,667	(16,324)	(3,536)	2,807
Pathfinder	-	-	(78)	-	(78)
Rochdale CCG (Closing The Gap)	-	53,821	(42,211)	(11,610)	-
Rochdale – Universal Funding	-	33,295	(17,554)	(3,890)	11,851
Rochdale VRU	-	15,500	(8,903)	(1,750)	4,847
Salford Outreach	-	4,550	(3,041)	-	1,509
Salford Social Care	-	38,027	(30,681)	(7,346)	-
Thrive Rochdale	-	86,632	(41,217)	(7,876)	37,539
Trauma Informed	-	-	(69)	-	(69)
Trauma Responsive	-	8,145	-	-	8,145
VCSE Navigator	-	64,656	(46,460)	(9,510)	8,686
Vol & Comm Grant	-	15,063	(11,772)	(1,930)	1,361
Restricted funds	267,066	3,028,786	(2,361,611)	(456,609)	477,632
Unrestricted funds	542,490	96,278	(470,948)	456,609	624,429
Total funds	809,556	3,125,064	(2,832,559)	-	1,102,061

Within unrestricted funds are funds totalling £67,887 (2021: £44,643) which have been designated by the trustees for specific purposes (see note 18).

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

17a. Movements in funds for the year (continued)

Transfers shown between restricted and unrestricted funds in notes 17a and 17b 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 18.

Further information about restricted funds and designated funds is provided in note 18.

17b. Movements in funds for the prior year (for comparison purposes)

	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
Falinge 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 with a total balance of £44,643 (2020: £69,428) which have been designated by the trustees for specific purposes.

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

18. 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.

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 & Falinge Park High School – Deliver a pilot with local high schools to work specifically with young people who are perpetrators of bullying to work to combat bullying in the school environment.

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.

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 2022

18. Information about restricted and designated funds (continued)

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.

BBST - Contract to deliver specialist young person and families substance misuse service.

Blackburn with Darwen - Contract to deliver specialist young person and families substance misuse service.

Cardinal Langley- Project offering 2 days / week emotional health and wellbeing support based in school setting (school directly funded).

CCG Bury- Emotional health and wellbeing support 1:1 to young people aged 14-16 (Streetwise) and 16- 25 (Closing the Gap).

Closing the Gap Group Work- Lets do it! Bury local authority funded group work for CYP aged 16-25.

Ingeus - Contract to support NEET and hidden NEET young people into education, training or employment.

Pathfinder- Contract to support vulnerable young people at risk of/currently homeless.

Rochdale CCG (Closing the Gap)- Emotional health and wellbeing 1:1 work for 16-25 years olds in Heywood, Middleton and Rochdale.

Rochdale – Universal Funding – Substance Use Worker Rochdale complex safeguarding.

Rochdale VRU – Young person worker 2 days Rochdale.

Salford Outreach - Street-based Outreach work for young people.

Salford Social Care - Contract to deliver specialist substance misuse work in Salford.

Thrive Rochdale- Emotional health and wellbeing support for CYP stepped down from Rochdale CAMHS (1:1).

Trauma Informed- Trauma therapy for CYP in Bury (1:1).

Trauma Responsive- Systems development work supporting Bury and Salford VCSE groups to develop their trauma-responsiveness.

VCSE Navigator - Contract as lead provider to deliver direct and subcontracted support to young people who have revised a CAMHS intervention.

Vol & Comm Grant – One HF+ family worker 4 days Rochdale

EARLY BREAK
NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
YEAR ENDED 31 MARCH 2022

18. Information about restricted and designated funds (continued)

Designated funds:

The trustees have set aside £67,887 of unrestricted funds to support a variety of projects and activities, including the Streetwise service (£61,010) and marketing and development activity (£3,812). The total designated at the previous year end was £44,643.

19. Related party transactions

No related party transactions have taken place during the year (2021: none).

