

The Broughton Trust

**Annual report and financial statements
For the year ended 31st March 2021**

The Broughton Trust
Reference and administrative information
for the year ended 31st March 2021

Company number 3900840

Charity number 1089038

Registered office and operational address Humphrey Booth Centre, Heath Avenue, Salford, M7 1NY

Management Committee Management Committee, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Amanda Bickerton	Resident - Chair
Carole Sumner	Resident - Vice Chair
Ann Marie Pickup	Resident
Michael Smith	Resident
Rosemary Wedge	Resident
Craig Stone	Great Places Housing Group
Tara Logan	Irwell Valley Housing Association
Janice Thompson	Onward Homes
Jackie Crook	Salix Homes
Ruth Potts	University of Salford
Bob Chorley	Starcliff Limited

Company Secretary Diane Crowcroft

Key management personnel Mike Thorpe, Chief Officer
Diane Crowcroft, Deputy Chief Officer, HR and Finance.

Bankers Co-operative Bank plc
PO Box 101, 1 Balloon Street, Manchester, M60 4EP

Independent examiner Catherine Hall FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

The Broughton Trust
Management committee's annual report
for the year ended 31st March 2021

The management committee present their report and the unaudited financial statements for the year ended 31st March 2021. Included within the management committee's report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

All projects are presented to the Board for discussion and to ensure that they are consistent with the Charities Objectives and the Charity Commissions guidance on public benefit. In planning the Trusts activities for the year senior management team work to the Charity Commissions guidance on public benefit. The work and projects of the Trust are delivered to promote and support clause 3 of the Trusts Memorandums and Articles:

Clause 3, Memorandums and Articles. (December 1999)

- (a) The relief of poverty in such ways as may be thought fit;
- (b) The relief of unemployment;
- (c) The advancement of education, training, or retraining, particularly among unemployed people and providing work experience for the unemployed;
- (d) The technical assistance, business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help in setting up their own business or to existing businesses;
- (e) The creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
- (f) To facilitate the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of statutory duty to provide or improve housing;
- (g) The provision of facilities for recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social or economic circumstances have need of such facilities;
- (h) The provision of childcare;
- (i) The promotion of public safety and prevention of crime; and such other means as may from time to time be determined subject to the prior consent of the Charity Commission.

Shorter term objectives are to survive in a hostile funding environment that concentrates our minds to be value for money and applying for small pots of money to tide us through.

Medium Term are to consolidate all projects into a holistic programme to bring added value to each individual project through a root and branch approach to issues.

During the financial year 20/21 the Trust had no volunteers working as a result of COVID

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that

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it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and its beneficiary base are described below. All its charitable activities focus on public benefit and are undertaken to further The Broughton Trust's charitable purposes for the public benefit.

All its charitable activities focus on Community Education, Youth Development and Employment Opportunities. All three areas have performed well against a back drop of the COVID 19 Pandemic, reduced funding and increased demand. The organisation had to review and change its way of working with some staff worked from home others centre-based which enabled the Trust to remain open throughout the Pandemic. The three areas have performed well set against uncertain funding and COVID restrictions. All the Trust's projects are measured against funder's requirements for the most part all outcomes were met for the year 2020/21.

Achievements:

- a)** The Trust responded to the Covid Pandemic flexibly and maintained most services throughout.
 - b)** Projects delivered against the required outcomes, although some fell short of planned targets due to Government social restrictions and public uncertainty.
 - c)** Maintained the employment support programme from within the Trust own resources.
 - d)** The senior management team have all responded positively to the pressures of the Pandemic.
 - e)** Maintained its Matrix quality award.
 - f)** Delivered over 200 CSCS cards throughout the Pandemic.
 - g)** Created a blended learning model combining e-learning and traditional delivery, using 40 community laptops
 - h)** Re-vamped two learning rooms and up-graded furniture in a further 3 teaching rooms to accommodate Pandemic requirements and created a 1:1 safe interview area.
- g)** and **h)** were achieved via grants from: **HM Government** in Partnership with the **National Lottery**, "Corona-virus Community Support Fund" **£89,623.00** (funding split circa **40/60%** between capital expenditure and salaries for the RAR project (Recovery and Resolve)
- And the **GMCA**, "Provider Capital Grant" **£40,000.00**

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Learning Lab and Teaching Kitchen both created from the above funding. It is our aim to introduce IT courses and healthy eating in to our existing learning offer.

In a year that gave no forewarning of what was to come, The Trust has made tangible and measurable improvements to the general wellbeing of our communities. There is no foreseeable end to the financial and social hardships that our communities are enduring compounded by the prolonged COVID 19 Pandemic.

It is my belief that the Pandemic will have a negative impact on our communities in the short to medium term. I expect there to be an increase in demand for the Trust's services. The Trust's staff have with their usual can-do attitude risen once again to meet these challenges head-on. However, without re-focusing and creating new resources, I do not believe this to be a sustainable situation in the long term.

On a lighter note, I would like to extend my thanks and those of the rest of the board members to all the staff at the Trust for their continued commitment to the Trust and the Communities they serve.

Amanda Bickerton Chair

Covid: It's Impact

The whole of the Trust's 20/21 programme was conditioned by the Covid epidemic which had a dramatic impact across Salford. The Trust responded, adapted, innovated and achieved over 80% of its targets. Humphrey Booth Centre, as a community anchor, did not close one day because of C. Major adaptations were introduced to make the building Covid secure and to introduce a new form of 'blended' learning incorporating on-line and face-to-face contact with learners and job-seekers.

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Performance, projects:

Learning Team and its Provision: Managed by Marie Carroll

Our learners are for the most part drawn from the most deprived wards in the City. The pandemic had a massive impact on the delivery of community-based learning during 20/21 and will continue to do so in the short to medium term.

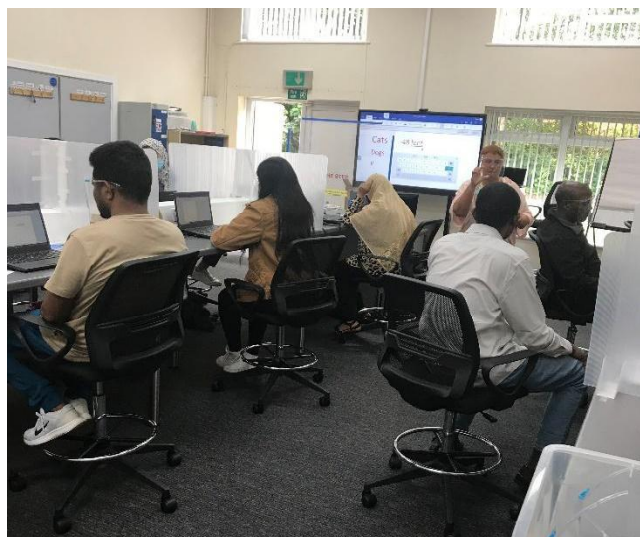
From April 20 to March 21 the project engaged and supported a growing number of isolated Learners experiencing multiple problematic issues, ranging from financial hardship, mental and physical abuse to general low level mental health problems. In total the Trust progressed over **400** learners through the Pandemic.

The learning team were able to access 40 laptops in order to create and deliver learning through a blended model (learners at home using the net to have lessons via Zoom).

The learning project is a developing, supporting and progressing project, providing Information, Advice and Guidance (IAG) and then enabling people to access learning in their Communities, increasing their confidence and then helping them on when ready. This is achieved by creating proactive partnerships and utilising City-wide provision (Pathways and Sign Posting) with other partner agencies. This was severely affected throughout 20/21 as many of the partner organisations stopped or reduced their delivery as a result of COVID.

The Trust was the largest delivery partner of the adult education budget administered and managed by Salford City College in 20/21. It delivered over **71%** of its targets despite the impact of the Pandemic.

The National Lottery funded project, supporting IAG, ended in August 2020 but was extended through the Lottery's Covid Response funding to February 2021.



Youth and 18/24 Provision: Managed by Graham Cooper.

Youth Work: Very little in the way of "youth work" took place because of government restrictions.. We would also like to see a return to funding youth activities within communities in 21/22.

Jobs not Prison: (full report available on request)

The Broughton Trust's Jobs not Prison project began in February 2020, focusing on supporting young people and adults who were actively involved in crime and gangs, into employment. The target was to engage **30** people, progressing **20** into employment. The Pandemic had an impact on the outcomes of this project, as a purely face to face project. **21** participants were engaged, **11** on release from prison, the remainder being ex-offenders, Of the **21**, **18** are still engaged all have passed Construction health and safety qualification and **85%** have gained their CSCS card. **9** participants have entered employment.

GM Hidden Talent: (full report available on request)!!

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We are in our second year of the Hidden Talent Programme which is managed by Dave Mayers. The programme started in March 2019 and was due to end in March 2021 but due to the disruption of COVID 19 it has been extended to the end of June 2021.

The qualifying criteria for the programme are **18-25 year olds** not in education, employment or training (NEET) and not claiming benefits. We are the only delivery organisation in Salford and have by far the largest case load and employment outcomes across the whole of Greater Manchester.

To date we have engaged with **68** hidden young people, provided intensive mentoring support to help remove any barriers to employment. **57** have completed formal accredited training and **38** have moved into sustained employment. The Trust is the single largest contributor to this project in employment outcomes which covers the ten Greater Manchester Authorities.

A mixed group of learners some "Hidden" young people and others who just needed to get work. Of the **16** in the class **10** went into work within two weeks of gaining their CSCS card.

Employment Provision: The employment provision has continued to grow out of a need to support our beneficiaries beyond our projects "learning and youth". As a result last year over **200** people entered the World of work via the Broughton Trust, through its work club and training programmes and Jobs not Prison. Most employment outcomes came via the CSCS card provision, which is directed and delivered under the youth programme. This provision attracts some funding via Pro-Cure Plus, this funding varies each year based on available funds.

Beneficiaries of our services:

The vast majority of our residents/beneficiaries/clients are from the most deprived areas of our City and are for the most part both financially and in aspirational terms poor. They make up what is usually considered to be the "hard to reach" of our communities. We provide support for many abandoned individuals lacking funds and technical skills to access online learning. We tackle the challenges created for our beneficiaries as a direct result of absence of learning opportunities and social interaction, staying at home in isolation. We nurture a learning environment that reassures and keeps safe all our beneficiaries in an attempt to create equality in opportunities. All of which has become increasingly more difficult during the year 20/21 but as you can see from the above project outlines the Trust has gone beyond what was or could have been expected for a small charity in what has been an incredibly difficult year. It is our aim that Learners/beneficiaries/residents will be supported all the way through their return to learning. Support will not only focus on academic recovery but also address personal growth. This will be echoed in the feedback process as each individuals' views, reflections and progression will be recorded as part of the measuring process (success/failure) and inform future development of programmes.

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The young person had always struggled in a busy classroom environment – a feature of the CSCS course. We discussed this and he agreed that he needed to give the course a chance. On the first day I met the young person there. He was nervous, so we had a chat to settle his nerves before he went into class. He didn't stay in the class so a plan B was introduced where we worked with him on a 1:1 bases. We thought it important to do this, as the young person's barrier was simply the classroom environment – if we could 'do away' with that then this young person could get his qualification, I was confident he would move into work. The young person attended and passed the course.

We mentored him into employment. The team he was working with were sub-contractors for A&B, a ductwork company called Ventorex Ltd. After a few weeks they offered him a job and the opportunity to train to become a skilled worker. The young person has now completed training and is an IPAF (International Powered Access Federation) licensed engineer and is really enjoying his job. He recently won employee of the month!

This young man is still happily and meaningfully employed,
Dave Mayers (Hidden Talent Coach)

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Quotes from Beneficiaries

"I lost my job at the start of lock down I worked in a restaurant had done for years but they couldn't help me, I have 4 children my wife became ill with worry I contacted the Broughton Trust to see if they could help me I was supported through the process of finding another job which was difficult as English is not my first language, I got a job as a delivery driver for Amazon I'm doing great"

"When my mental health is bad I was always able to get my mum to come and help me but because of COVID she has not been able to travel and I was on my own with my 2 children but then the Broughton Trust contacted me to check if I was ok as I had done some learning with them I was honest and told them I was not ok and they jumped into action, a laptop was dropped off to me I then had several one to one sessions where I was able to open up about how I was feeling and what help I needed I was referred to other organisation who could also help me. I join weekly"

"Thank you for listening"

"Being able to continue learning even though it is online I still get a chance to see familiar faces"

**"I don't want to talk about it
Maybe I will"**

"I can honestly say being able to talk and continue with some normality through the pandemic has saved my life I don't think I would be here now if it wasn't for you all"

"I was able to find help and get away from my abusive boyfriend, I still join the group on line every week even though the courses have finish it helps me stay positive"

"I was doing so well my mental health had improved and then all this happened I don't know what I would have done if you didn't ring me"

"Being contacted by The Broughton Trust and been given a laptop and helped to join the online sessions has been a life saver for me and my sister, we are in a women's centre in hiding from our abusive partners with no support from our families as they wanted us to stay saying it would get better when it was getting worst, we can do the online sessions together my sister and me without the video on this helps to keep us safe" XXX

"I got a certificate can't believe it during a pandemic my first ever the girls even posted it to me I now want to join classes when we can to meet other students as I think I am one now thanks"

"Reflecting on his progress, the young person said: "Thanks to Dave and The Broughton Trust I have managed to secure and maintain my first job, whilst also passing the IPAF course and being awarded employee of the month within the first six months of being there. They have helped me come a very long way from where I first started, the support they have given me is amazing and I couldn't have done it without them."

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Financial review

As you can see from the Financial Statement (page 16) Trust income decreased on the previous year. However, there is still a lot of uncertainty within the third sector around long term funding and where the third sector sits as a provider arm. This position has been compounded by the pandemic and many uncoordinated and knee jerk reactions to dealing with it in a sustainable coherent manner, via funders.

There is still concern as to how the Greater Manchester Combined Authority are going to engage meaningfully with the third sector and fund via it. On a more positive note, the Trust has weathered 2020/21 relatively well and has managed to hold onto its staff and maintain its offers.

Total Net current assets = **£172,650**

Restricted funds income = **£243,496**, Balance at 31.03.2021 = **£59,124**

Total unrestricted funds income = **£305,227**, Balance at 31.03.2021 = **£177,859**

The Financial impact of Covid was not detrimental to the income for Trust within this financial year, however, re-establishing projects and the associated face to face work will be difficult set against a backdrop of uncertainty within communities. We envisage this to be the case over the next one to two years.

Although the balance sheet this year has produced a larger surplus than the year before does not equate to a change in fortunes but to a set of circumstances. We believe that this could very well be the calm before the storm. The principle financial risks to the Trust are as always short term funding. This will be an even greater concern this coming year as there will be greater demand on funders and less funding available. The Trust is reviewing its offers in light of the changing financial landscape with a view to becoming a housing provider, being a member of the GMCA framework and becoming Ofsted approved, both the later will enable the trust to bid directly for funds and not be part of a supply chain where other's cream off the top.

Reserves policy:

It is the Trust's stated policy to have at least 3 months running costs. This includes any potential redundancy payments (circa **£50K**). The un-restricted reserves as at 31st March 2021 are **£171,329**, of this amount fixed assets are **£76,651**.

Like many small/medium charities the Trust finds grant funding a cyclical challenge. The next year will be more challenging. We believe as a board that the management of the Trust are up to that challenge and will navigate the organisation through another testing year.

We are in the process of taking action to safeguard our funds by opening a second bank account with a different bank and we will ensure that our deposits are never greater than 85K.

Plans for the future:

I have no doubt the organisation's staff will meet the challenges with the can-do attitude referred to by our Chair. The Trust has seen again an increase in demand for its services and for the most part met them. The uncertainty around long term funding is still a major concern. If the Trust is to get back into a growth position, then it must attract either new funding streams, look to increasing its offer in other areas of delivery and find funding to develop a business arm to create income to cover the reductions in funding that we have experienced the last 3/4 years.

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Options being reviewed are, joining the Greater Manchester Combined Authorities AEB framework. looking to be Ofsted registered and becoming a registered social landlord.

Broughton Trust Housing



Over the last year the Trust has joined with the City Council and ICT another third sector organisation to develop a housing programme, building **235 units**. The Trust has established Broughton Trust Housing, a company limited by guarantee, to become a registered social landlord by 2023

The Trust is planning to build **45 (21, 1&2 bedroom apartments, plus 3 studio flats for young people coming out of care and 21 2,3 and 4 bedroom houses)** these units are to be built on an old school site (Cromwell Girls School) in the East Salford Community Committee area. It is hoped that all these units will be at social rent, however this is dependent upon Homes England and its funding formula. These homes should be completed in 2023.

The Trust has over the last year performed well in its areas of delivery set against the backdrop of COVID and the existing inequalities within the communities the Trust serves. I believe the organisation has given excellent value for money to all its funders and service users. As you review the projects and what has been achieved/delivered it is apparent that the main assets of the Trust are its name, as an honest broker and the Staff that have created it. Their Commitment, Professionalism, Skills and Knowledge have maintained the organisation and culture that is synonymous with support, empathy, quality and commitment to deliver, in an atmosphere of incredible uncertainty. This attitude to engage

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and move people on is manifest throughout all the projects and has maintained the Trusts position as forward facing organisation that leads through results in its areas of expertise.

M Thorpe Chief Officer August 2021

Structure, governance and management:

The organisation is a charitable company limited by guarantee, incorporated 7th September 2001. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2021 was 138 (2020:157). The Management Committee are members of the charity but this entitles them only to voting rights. The Management Committee have no beneficial interest in the charity.

All Management Committee members give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 of the accounts.

Trustee Selection Methods: Members of the Trust elect the Management Committee at the AGM. There are 2 parts to the committee: places for 8 members resident in the area, and places for 7 member organisations operating in the area of benefit. Where an organisation is elected they appoint a named individual as the trustee. Committee members may be elected for up to 2 years, and then may stand for re-election. The officers are elected annually from the Committee.

Induction and Training of Trustees: New trustees are given information about the duties and responsibilities of trustees and directors, Objectives and work of the Trust, its procedures and structures. Trustees have accessed training offered through local providers.

Organisational Structure: The committee meets 4 times each year, and is the decision-making body for the Trust. There are currently 4 sub-committees appointed by the Management Committee which consider issues in depth and make recommendations to the Committee for decision. The first two subcommittees below (Finance and Strategy and Staffing) also meet 4 times a year. The other two (Governance and funding/sustainability) meet as and when required. Breakdown of sub committees below:

Finance and strategy sub-committee: the remit of this group is to: **(a)** Monitor accounts and approve budgets. **(b)** Approve spending within limits stated in the financial policy. **(c)** Award contracts, appoint consultants, approve list of suppliers, consider/agree of leases. Funding proposals. **(d)** Monitor reports to funders. Consider all proposals for development that will affect or influence the running of The Broughton Trust & its projects; make recommendations to the Board. **(e)** Initiate strategy for the organisation, covering finance and development.

Staffing sub-committee: the remit of this group is to **(a)** Monitor the Trust's employment policies and Procedure **(b)** Approve Job specifications for new posts & review job specifications for existing posts, **(c)** Review and consider the implications of changes in employment legislation and make recommendations to the Board on a necessary action, **(d)** Monitor the health & safety policies and procedures. To be the first point of contact for a disciplinary & grievance matter. To be involved in & oversee the recruitment & selection of staff. To initiate employment policies & procedures as appropriate.

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Funding/Sustainability: the remit is to co-ordinate funding bids across the organisation; using the skills that exist within the Board and the project teams, source funding from as wide a funding source a Governance Sub-group: the remit of this group is to ensure that all Governance Policies, documentation are all up to date and available for view and includes. That a review mechanism is in place and the board is updated at regular intervals on any changes to any policies that may be needed by the organisation or required by legislation.

Management structure:

Chief Officer - **Mike Thorpe**

Deputy Chief Officer, HR and Finance/Company Secretary- **Diane Crowcroft**

Learning Manager - **Marie Carroll**

Youth Manager - **Graham Cooper**

Related parties and relationships with other organisations:

The Trust worked with numerous partners throughout the year in order to deliver or support projects:

Pro-Cure Plus, Salford Adult and Community Learning Trust, Salford CVS, Salford City College, Salford IAG Networking Group, Salford NEET Design Group, Helping Families initiative, Building Better Opportunities Project, GMCVO Talent Match, Registered Social Landlords, Local Employers, DWP, Environment Agency, Salford Credit Union, Salford CAB, Salford City Council, Careers connect (Connexions), Salford University, Albert's of Salford Youth Club, New Park PRU and All Salford Secondary Schools School. Greater Manchester police, Training Brokers, Salford work Club network.

Remuneration policy for key management personnel:

All management committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Remuneration policy for key management personnel: The finance sub-committee decide whether or not to increase the salaries of key management Personnel based on their performance during the year. When a decision has been made it is then forwarded to the full board for discussion and agreed on or not.

Process: The Chief Officer proposes and submits an application for the deputy chief Officer to the finance and strategy sub group. If agreed the paper is forwarded to the full board for ratification.

The Chairperson proposes and submits an application for the Chief Officer's increase to the Finance and Strategy sub group. If agreed the paper is forwarded to the full board for ratification.

Risk management:

Major risks to the organisation are considered at each Board meeting. The Trustees/Directors are presented with an up-to-date balance sheet, updated on the projects and what bids we are submitting. It is not easy to manage risk in an organisation that exists on funding streams which are under ever increasing pressure. We believe that the processes and how we communicate across the organisation is sufficient to mitigate against major risks but sufficient to prevent financial collapse as this is not within our power at the moment.

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If there are any issues/Governance issues, these are discussed within the project managers meetings (Monthly). The governance of the organisation is ultimately the responsibility of the Trustee's they receive an update of the projects and the finance projections at each Board meeting (quarterly) via the Deputy Chief Officer. In the event of any issues around governance a group of 4 members from the Board of Trustees is convened set against their skills set on the ISO9001 Skills Audit Matrix. If there are any changes to the employment Law or changes in requirements from Companies house or the Charity Commission they are circulated to the board and discussed at the meetings.

Apart from the full board the Trust also has a Finance and Strategy Sub and Staffing Sub group both of which meet prior to the board meeting and their minutes are circulated for discussion at the board meeting. All Trustees on joining the board are given a Trustee's Handbook which explains the structure of the Trust and roles and responsibilities therein. The Trusts works on a fiscal year and our accounts are either independently audited or examined.

The Trust also hold the quality kite mark ISO 9001 which requires the organisation to have robust and coherent risk policies.

Funds held as custodian trustee on behalf of others:

A small amount of monies has been and is held by the Trust on behalf of Salford Together, "one Broughton Fund" (£1,600).

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Statement of responsibilities of the trustees

The trustees (who are also directors of The Broughton Trust for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 presume that the charity will continue in operation

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees on 20/09/2021 and signed on their behalf by:

Carole Sumner (Vice Chair)



Independent examiner's report
to the trustees of
The Broughton Trust

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 16 to 41.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Catherine Hall

Catherine Hall FCCA DChA

Slade & Cooper Limited
Beehive Lofts, Jersey Street
Manchester, M4 6JG

Date 25/10/2021

The Broughton Trust
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	92,458	-	92,458	6,454
Charitable activities:	4	212,769	243,496	456,265	580,511
Total income		305,227	243,496	548,723	586,965
Expenditure on:					
Charitable activities:	5	167,554	299,801	467,355	569,873
Total expenditure		167,554	299,801	467,355	569,873
Net income/(expenditure) for the year	7	137,673	(56,305)	81,368	17,092
Transfer between funds		(27,718)	27,718	-	-
Net movement in funds for the year		109,955	(28,587)	81,368	17,092
Reconciliation of funds					
Total funds brought forward		72,208	83,407	155,615	138,523
Total funds carried forward		182,163	54,820	236,983	155,615

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Broughton Trust
Company number 3900840
Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	11	76,651	52,100
Total fixed assets		76,651	52,100
Current assets			
Debtors	12	83,671	94,641
Cash at bank and in hand	13	170,173	109,958
Total current assets		253,844	204,599
Liabilities			
Creditors: amounts falling due in less than one year	14	(81,194)	(82,291)
Net current assets		172,650	122,308
Total assets less current liabilities		249,301	174,408
Creditors: amounts falling due after more than one year	15	(12,318)	(18,793)
Net assets		236,983	155,615
The funds of the charity:			
Restricted income funds	16	59,124	83,407
Unrestricted Income funds	17	177,859	72,208
Total charity funds		236,983	155,615

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

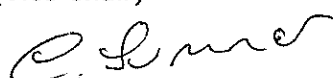
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 19 to 41 form part of these accounts.

Approved by the trustees on 20/09/21 and signed on their behalf by:

Carole Sumner (Vice Chair)



The Broughton Trust
Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	21	93,696	(9,298)
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(1,275)	(725)
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		(1,275)	(725)
Increase/(decrease) in cash and cash equivalents in the year		60,215	(10,023)
Cash and cash equivalents at the beginning of the year		109,958	119,981
Cash and cash equivalents at the end of the year		170,173	109,958

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Broughton Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Although at first glance the Trust finances look to be heading toward the Trust insolvency there are certain factors to allay fears of any such thing. The furlough scheme whilst having an effect within and on the Trust has helped out and strengthened the unrestricted finances going forward.

The City Council have committed to supporting some projects such as Suicide prevention along with the CCG. The GMP have supported and will maintain financial support for the intervention project: "Jobs not Prison". There is what is considered a large liability on the balance sheet, however we do not consider this to be the case and believe that it will be removed as a liability over the next two financial years.

The Trust has over many years faced similar financial problems and has always been able to avert what on paper has looked like a foregone conclusion. Although this year looks and will be more challenging we believe as a board that the management of the trust are up to that challenge and will bring the Trust safely into harbour.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

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.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Refurbishment	4%
Office fixtures and equipment	25%
Computer equipment	33%

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where 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 to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is unrestricted except that it should not exceed the monthly salary. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

The money purchase plan is managed by Clerical Medical Plc and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 0.5% and this is deducted from the investment fund annually. The trust has no liability beyond making its contributions and paying across the deductions for the employee's contributions. There were no contributions outstanding at the year-end.

p Redundancy / termination payments

Redundancy payments are amounts payable as a result of a decision by the charity to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy and are charged on an accruals basis when the charity is demonstrably committed to the termination of the employment of an employee or making an offer to encourage voluntary redundancy. There were no outstanding payments at year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Donations	-	-	-
Government furlough grant	92,458	-	92,458
Total	92,458	-	92,458
Previous reporting period	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2020 £</i>
Donations	4,986	-	4,986
Government furlough grant	1,468	-	1,468
Total	6,454	-	6,454

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Core Projects			
Grants			
Big Lottery	-	89,623	89,623
Job Club	6,000	-	6,000
GMCA	-	59,600	59,600
WEA/ESF	-	17,285	17,285
Salford City Council	10,000	-	10,000
Fees	96,526	-	96,526
Other income	28	-	28
Subtotal for Core Projects	112,554	166,508	279,062
Youth			
Grants			
GMCVO	77,297	-	77,297
Fees	9,750	-	9,750
Other income	-	-	-
Subtotal for YPS	87,047	-	87,047
Learning in Broughton			
Grants			
Big Lottery	-	42,230	42,230
LCH	-	22,000	22,000
Little Pot of Health	-	1,296	1,296
The Training Brokers	-	11,462	11,462
Mantra	13,168	-	13,168
Subtotal for Sustainable Communities	13,168	76,988	90,156
Total	212,769	243,496	456,265

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities (continued)

Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
Core Projects			
Grants			
Ambition for Ageing	-	30,000	30,000
Job Club	10,000	-	10,000
Get Help	-	50,000	50,000
Homes For England	-	43,038	43,038
Salford Royal NHS	-	2,000	2,000
Fees	88,172	-	88,172
Other income	-	-	-
Subtotal for Core Projects	98,172	125,038	223,210
YPS			
Grants			
Big Lottery	-	-	-
GMCVO	5,000	-	5,000
Learn Konnect	-	-	-
Salford City Council	-	-	-
Hidden Young People	41,083	-	41,083
Jobs Not Prison	-	26,400	26,400
Irwell Valley	4,400	-	4,400
Fees	18,400	-	18,400
Other income	-	-	-
Subtotal for YPS	68,883	26,400	95,283
Learning in Broughton			
Grants			
Big Lottery	-	187,766	187,766
Little Pot of Health	-	9,484	9,484
Salford College	-	-	-
Fees	64,768	-	64,768
Subtotal for Sustainable Communities	64,768	197,250	262,018
Total	231,823	348,688	580,511

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Analysis of expenditure on charitable activities

Current Reporting Period	Core Projects £	YPS Project £	Learning in Broughton £	Total 2021 £
Staff costs	177,250	57,873	81,988	317,111
Direct events and activities	69,541	10,495	10,983	91,019
Administrative costs	34,543	2,233	5,188	41,964
Premises costs	14,501	-	-	14,501
Other costs	-	-	-	-
Bad Debts	-	-	-	-
Governance costs	460	300	2,000	2,760
Support costs	(36,820)	10,920	25,900	-
Total	259,475	81,821	126,059	467,355
				2021 £
Restricted expenditure				299,801
Unrestricted expenditure				167,554
				467,355

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Analysis of expenditure on charitable activities (continued)

<i>Previous Reporting Period</i>	<i>Core Projects £</i>	<i>Learning in Broughton £</i>	<i>YPS Project £</i>	<i>Total 2020 £</i>
Staff costs	117,077	37,801	177,173	332,051
Direct events and activities	73,521	17,182	40,688	131,391
Administrative costs	61,544	6,754	8,030	76,328
Premises costs	17,895	543	1,149	19,587
Other costs	513	-	-	513
Bad debts	7,243	-	-	7,243
Governance costs	920	920	920	2,760
Support costs	(18,161)	898	17,263	-
Total	260,552	64,098	245,223	569,873
				2020 £
Restricted expenditure				312,163
Unrestricted expenditure				257,710
				569,873

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

6 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2021 £
Core line management	staff	21,061	-	21,061
Direct events and activities	staff	-	-	-
Premises costs	floor area	17,860	-	17,860
AGM Costs	Governance	-	-	-
Trustee expenses	Governance	-	-	-
Independent examination and accountancy	Governance	-	2,760	2,760
Legal and professional	Governance	-	-	-
		<hr/>	<hr/>	<hr/>
		38,921	2,760	41,681
		<hr/>	<hr/>	<hr/>
Previous reporting period	Basis of apportionment	Support £	Governance £	Total 2020 £
Core line management	staff	18,037	-	18,037
Direct events and activities	staff	3,792	-	3,792
Premises costs	floor area	1,166	-	1,166
AGM Costs	Governance	-	181	181
Trustee expenses	Governance	-	4	4
Independent examination and accountancy	Governance	1,167	1,593	2,760
Legal and professional	Governance	4,800	-	4,800
		<hr/>	<hr/>	<hr/>
		28,962	1,778	30,740
		<hr/>	<hr/>	<hr/>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	7,655	3,256
Loss/(profit) on disposal of fixed assets	-	-
Interest payable	1,300	1,300
Operating lease rentals:		
Property	100	100
Other	1,061	1,939
IE's remuneration - accountancy fees	1,900	1,900
Independent examiner's fee	400	400
	<hr/>	<hr/>

8 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	290,454	300,775
Social security costs	17,816	18,867
Pension costs	8,841	8,828
Staff travel	-	3,581
Payroll costs - other	-	-
	<hr/>	<hr/>
	317,111	332,051
	<hr/>	<hr/>

Allocated as follows:

Charitable activities	317,111	332,051
Support costs	-	-
	<hr/>	<hr/>
	317,111	332,051
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 16 (2020: 20).

The average full time equivalent number of staff employed during the period was 11 (2020: 13).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £67,990 (2020: £67,768).

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

One (2020: None) members of the management committee received travel and subsistence expenses during the year of £15 (2020: £Nil).

Aggregate donations from related parties were £Nil (2020: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

Salix Homes have a representative on the Board, Jackie Crook. In March 2021, £4,000 was invoiced for running the City Wide Job Club which includes wages for Philip Boardman (not on The Trusts payroll) for wages in 2020 to 2021 (2020: £10,000) .

Great Places have a representative on the Board, Graig Stone and £2,000 was invoiced for the same as above

Diane Crowcroft is a director of Caterpillar Corner, who paid the Trust £nil for payroll services (2020: £196 payroll services). She receives no remuneration or benefit from this position.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Fixed assets: tangible assets

Cost	Leasehold improvements £	Office equipment £	Computer equipment £	Total £
At 1 April 2020	81,404	3,964	1,699	87,067
Additions	22,542	4,800	4,864	32,206
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	103,946	8,764	6,563	119,273
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2020	29,304	3,964	1,699	34,967
Charge for the year	4,834	1,200	1,621	7,655
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	34,138	5,164	3,320	42,622
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2021	69,808	3,600	3,243	76,651
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	52,100	-	-	52,100
	<hr/>	<hr/>	<hr/>	<hr/>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

12 Debtors

	2021 £	2020 £
Accrued Income	36,425	14,056
Trade debtors	29,032	62,344
Other debtors	15,721	14,264
Prepayments and accrued income	2,493	3,977
	<hr/>	<hr/>
	83,671	94,641
	<hr/> <hr/>	<hr/> <hr/>

13 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and on hand	170,173	109,958
	<hr/>	<hr/>
	170,173	109,958
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Loans due in less than 1 year	47,800	42,600
Trade creditors	2,434	10,645
Short term compensated absences (holiday pay)	5,444	4,242
Accruals	17,775	13,667
Other creditors	2,291	4,975
Deferred income	-	-
Taxation and social security costs	5,450	6,162
	<hr/>	<hr/>
	81,194	82,291
	<hr/> <hr/>	<hr/> <hr/>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Creditors: amounts falling after more than one year

	2021 £	2020 £
Loan 1	7,118	8,393
Loan 2	5,200	10,400
	<hr/>	<hr/>
	12,318	18,793
	<hr/>	<hr/>
Repayable after more than 5 years by instalments	2,118	3,393
	<hr/>	<hr/>
Repayable after more than 5 years other than by instalments	-	-
	<hr/>	<hr/>

Loan 1 is from Salford City Council for £18,000 at zero interest repayable over 18 years. Approximately £2,118 of the loan is due after 5 years, the balance is due in less than 5 years.

Loan 2 is from Salford City Council for £52,000 at 2% above base rate repayable over 10 years. No amount of the loan is due after 5 years. It is all due in less than 5 years.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Core					
Ambition for Ageing	9,878	-	(9,860)	(18)	-
Homes For England	11,153	4,304	(16,359)	902	-
GET HELP	23,710	-	(6,548)	-	17,162
Jobs not Prison	25,778	-	(10,691)	-	15,087
Big Lottery	-	89,623	(89,606)	-	17
Salford Royal NHS	2,000	-	-	(105)	1,895
	<hr/> 72,519	<hr/> 93,927	<hr/> (133,064)	<hr/> 779	<hr/> 34,161
Youth Projects					
WEA -ESF	-	17,285	(17,697)	412	-
GMCA	-	59,600	(49,628)	-	9,972
	<hr/> -	<hr/> 76,885	<hr/> (67,325)	<hr/> 412	<hr/> 9,972
Learning in Broughton					
Bridging the Gap	-	53,692	(81,712)	28,020	-
LCH	-	22,000	(15,278)	-	6,722
Little Pot of Health	-	1,296	-	(1,296)	-
Peel Park	197	-	-	(197)	-
Green Quality Mark	10,691	-	(2,422)	-	8,269
	<hr/> 10,888	<hr/> 76,988	<hr/> (99,412)	<hr/> 26,527	<hr/> 14,991
Total	<hr/> <hr/> 83,407	<hr/> <hr/> 247,800	<hr/> <hr/> (299,801)	<hr/> <hr/> 27,718	<hr/> <hr/> 59,124

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Core					
<i>Ambition for Ageing</i>	11,591	30,000	(31,713)	-	9,878
<i>LED</i>	15,256	-	(15,488)	232	-
<i>Homes For England</i>	-	43,038	(31,885)	-	11,153
<i>GET HELP</i>	-	50,000	(26,290)	-	23,710
<i>Jobs not Prison</i>	-	26,400	(622)	-	25,778
<i>WEA -ESF</i>	-	-	-	-	-
<i>Salford Royal NHS</i>	-	2,000	-	-	2,000
	<hr/> 26,847	<hr/> 151,438	<hr/> (105,998)	<hr/> 232	<hr/> 72,519
Learning in Broughton					
<i>Peel Park</i>	1,742	-	(1,545)	-	197
<i>Sports England</i>	156	-	(156)	-	-
<i>Green Quality Mark</i>	10,691	-	-	-	10,691
<i>Little Hulton Big Local</i>	-	-	-	-	-
<i>Bridging the Gap</i>	-	187,766	(193,137)	5,371	-
<i>Little Pot of Health</i>	647	9,484	(11,327)	1,196	-
	<hr/> 13,236	<hr/> 197,250	<hr/> (206,165)	<hr/> 6,567	<hr/> 10,888
Total	<hr/> <hr/> 40,083	<hr/> <hr/> 348,688	<hr/> <hr/> (312,163)	<hr/> <hr/> 6,799	<hr/> <hr/> 83,407

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Ambition for Ageing	Ambition for Ageing fund is to reduce isolation for the over 50's through engagement, being involved in telling stories and producing Community media.
Get Help	is a project funded by the GMCA & Home Office to look closely at the effect knife crime is having on young people, families and communities within Salford. The project is made up of a one hour play based on a true incident followed up by workshops exploring the issue in further detail with people on the panel who have lived experiences. Its aim to start a conversation, raise awareness and educate.
Homes England	The Trust was invited to partner Salford Council and another community org. in putting together a response to the Homes England Community-led Housing Fund. HE funded management to put in considerable time appraising sites and developing a modus operandi that ties the partners together in a cost-effective approach to planning and delivering a significant homes building programme over the next two years.
Salford Royal NHS	The Broughton Neighborhood Leadership team (One Broughton) made up of Voluntary and statutory organisations are looking at ways to alleviate pressure on GP's and Acute Trust. We were asked to administer this pot of money for speed and ease of accessing for beneficiaries.
Jobs not prison	This project is aimed at supporting young people and 18+ who based on Police and community intelligence maybe on the edge or involved in crime. A Key worker will provide intense work to progress them into
LED	Local Communities were given the opportunity to decided what to do with monies collected post the flood in 2015. The decision was to put up a community LED board which could be used to advertise community events and the EA to supersede control forr Alerts and Warning etc. The Sustainable Communities project put in £5,000.
Little Pot of Health	A coordinator trains volunteers to support adults in learning on a one to one basis how to read and write.
Big Lottery	Investing in Youth - the aim of this fund is to deliver an Investing in Youth Project that aims to train 120 adult volunteers over four years using NOCN level one and two, to give them improved understanding of and commitment to the needs of young people in the community and enhance their own employability and personal progression.
Sustainable Communities	engaging with communities to increase awareness of issues of flooding, fuel poverty, recycling growing your own resources
Bridging the Gap	A 3 year Big Lottery funded project which is based on the learning team providing the Salford Community with Information Advice and Guidance around learning and employment and also the same targeted for youth plus Mentoring.
Sports England	Funds the project - Broughton Life, a local residents group (post flood 2015) to deliver sports in the area whilst engaging with new tenants in the area. Also the Trust delivered health walks and indoor sports with vulnerable people.
GMCA	A grant to support AEB providers with the capital costs associated with adhering to the latest government guidance for the wider re-opening of educational establishments. We purchased new tables, chairs, Laptops, digital equipment and refurbished the old industrial kitchen into a classroom.

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Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Big Lottery	This project is aimed at supporting families who have been effected by COVID-19 pandemic. By introducing alternatives for services where demand is high and waiting lists are long. It will focus on wellbeing and learning and deliver online sessions and provide laptops to families & WiFi who are in need. Mentoring. Little pot of Health/ one to One – A coordinator trains volunteers to support adults in learning on a one to one basis how to read and write.
LCH	This project was/is to engage with parents at present disengaged with schools. To then encourage engagement through a third party (us) with a view to increasing participation with the school and their children's and their own personal development.
Little Hulton, Big Local	employing 8 local people to research assets and services in the Little Hulton area Salford.

The Open Societies Foundation balance has been transferred to unrestricted funds because it was agreed any surplus from the project would be transferred to general funds.

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Notes to the accounts for the year ended 31 March 2021 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	67,904	250,976	(119,833)	(27,718)	171,329
Talent Match-Dean Hughes	-	20,125	(13,512)	-	6,613
Hidden	-	29,822	(34,209)	-	(4,387)
Homes for England Match funding	4,304	-	-	-	4,304
	<u>72,208</u>	<u>300,923</u>	<u>(167,554)</u>	<u>(27,718)</u>	<u>177,859</u>
Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	87,902	233,277	(252,498)	(777)	67,904
Talent Match 1	(958)	-	-	958	-
Talent Match 2	58	-	-	(58)	-
Talent Match-Dean Hughes	-	5,000	(5,212)	212	-
Hidden	11,438	-	-	(11,438)	-
Homes for England Match funding	-	-	-	4,304	4,304
	<u>98,440</u>	<u>238,277</u>	<u>(257,710)</u>	<u>(6,799)</u>	<u>72,208</u>

Name of unrestricted fund

Description, nature and purposes of the fund

General fund	The reserves of the charity
Talent Match	supporting young people aged 18-24 who have been out of employment, education or training for twelve months or more and who need extra support to help them along their pathway to work.
Hidden	The programme is an extension of the GMCVO Talent Match Programme but with changes to the eligibility. The criteria is now 18-25, N.E.E.T (not in education, employment or training) and not claiming any benefits. This is a two year programme and due to end in March 2021.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	76,651	-	-	76,651
Net current assets/(liabilities)	106,996	6,530	59,124	172,650
Creditors of more than one year	(12,318)	-	-	(12,318)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	171,329	6,530	59,124	236,983
	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	52,100	-	-	52,100
Net current assets/(liabilities)	34,597	4,304	83,407	122,308
Creditors of more than one year	(18,793)	-	-	(18,793)
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Total	67,904	4,304	83,407	155,615
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19 Financial instruments

Financial instruments measured at amortised cost comprise the loan financing provided by Salford City Council to the charity.

	2021 £	2020 £
Loan payable falling due within one year	47,800	42,600
Loan payable falling due in more than one year but in less than five years	10,200	14,400
Loan payable falling due after five years	2,118	3,393
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	60,118	60,393
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Descriptions of the individual loans are given in note 14.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Less than one year	100	100	1,061	1,061
One to five years	400	400	795	1,856
Over five years	1,050	1,150	-	-
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	1,550	1,650	1,856	2,917
	<hr/>	<hr/>	<hr/>	<hr/>

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	81,368	17,092
Adjustments for:		
Depreciation charge	7,655	3,256
Decrease/(increase) in debtors	10,970	(28,401)
Increase/(decrease) in creditors	(6,297)	(1,245)
	<hr/>	<hr/>
Net cash provided by/(used in) operating	93,696	(9,298)
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The Broughton Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

22 Analysis of changes in net debt

	Balance at 1 April 2020 £	Cashflows £	Other non- cash changes £	As at 31 March 2021 £
Cash and cash equivalents				
Cash	109,958	60,215	-	170,173
	<hr/>	<hr/>	<hr/>	<hr/>
	109,958	60,215	-	170,173
Borrowings				
Debt due within 1 year	(42,600)	1,275	(6,475)	(47,800)
Debt due more than 1 year	(18,793)	-	6,475	(12,318)
	<hr/>	<hr/>	<hr/>	<hr/>
	(61,393)	1,275	-	(60,118)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	48,565	61,490	-	110,055
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