

Annual Review

**Incorporating financial overview
For the year ending 31st March 2024**

**Helping to reduce poverty and increase life chances for
all members of our communities**



★ We engaged with **1357** people supported across 3 projects in Salford



1250

people worked with



1100

people improved their aspirations and wellbeing



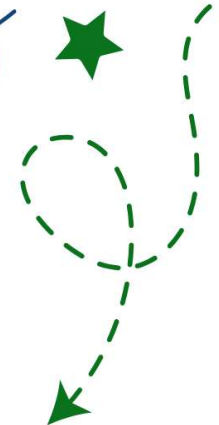
160

young people engaged in a NEETS programme



145

positive outcomes



83



ex offenders engaged



47



entered employment



1200

engaged in community based learning



200



progressed to accredited courses



723

staff volunteer hours



220



people entered employment



63



job applications supported

145



CVs created



280



people improved their financial circumstances

1100



people reported increased confidence and general wellbeing

The Broughton Trust
Reference and administrative information
for the year ended 31st March 2024

Company number: 3900840

Charity number: 1089038

Registered office and operational address:

Humphrey Booth Centre, Heath Avenue, Salford, M7 1NY

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

Amanda Bickerton	Resident - Chair
Carole Sumner	Resident - Vice Chair
John Walsh	Resident
Michael Smith	Resident
Rosemary Wedge	Resident
Roger Baldry	Resident
Craig Stone	Great Places Housing Group
Shaban Talib	Irwell Valley Housing Association
Emma Needham	Onward Homes
Jackie Crook	Salix Homes
Ruth Potts	University of Salford
Bob Chorley	Starcliff Limited

Company Secretary **Diane Crowcroft/Dave Mayers**

Key management **Mike Thorpe**, Chief Officer

Personnel **Diane Crowcroft/Dave Mayers**, Deputy Chief Officer, HR, and Finance

Bankers Co-operative Bank plc
Head Office 1 Balloon Street M60 4EP

Independent examiner Christy Lau FCCA CTA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

The management committee present their report and the unaudited financial statements for the year ended 31st March 2024. Included within the management committee' report is the directors' report as required by company law.

Reference and administrative information set out on page 2 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.

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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 three of the Trusts Memorandum's 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 is to consolidate all projects into a holistic programme to bring added value to each individual and project through a root and branch approach to issues.

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 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.

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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 FRS102 company charity's charitable purposes or the public benefit.

All its charitable activities focus on Community Education, Youth Development and Employment Opportunities. All three areas have performed well, against an increased demand. The future of all these projects will be determined by funding, which is not always sufficient or dependable.

All the Trust's projects are measured against funder's requirements. All outcomes were met for the year 2023/24.

Achievements:

- ✓ To have kept and maintained all our projects in a particularly hostile financial environment.
 - ✓ This demonstrates the strength, importance, and commitment of all the staff at the Trust.
 - ✓ A key strength and achievement are that this organisation maintains a connection with all its service users, supports and contributes to an increased resilience within those individuals, as opposed to much of the statutory provision being curtailed or withdrawn.
 - ✓ Increased its income from a low point to a more stable level.
-
- (1) Projects delivered against the required outcomes, and all delivered above outcomes required, increased social and added value above anything required within the funding budgets.
 - (2) Maintained the employment support programme from within the Trusts own resources.
 - (3) The senior management team have all responded positively to the pressures that the financial situation has put on the Trust and its beneficiaries.
 - (4) The board have been particularly pro-active during this year of transition and are active in looking at increasing our offer, whilst maintaining our core beliefs and delivery model.

Beneficiaries of our services:

Most 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, employment and training

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opportunities and social interaction, staying at home in isolation. We nurture a learning environment across all three projects that reassures and keeps safe all our beneficiaries to create equality in opportunities. All of which has become increasingly more difficult during the past year.

It is our aim that all our beneficiaries/residents will be supported all the way through their time with the Trust, support will not only focus on academic, employment or social inclusion recovery but also address personal growth. This will be echoed in the feedback process as everyone's views, reflections and progression will be recorded as part of the measuring process across all our projects (success/failure) and inform future development of the programme.

Amanda Bickerton Chair

Rationale and performance of the projects:

One of the main strengths of the Trust is its ability to bring social value alive within each of its project and demonstrate the added value alive within each of its projects and demonstrates the added value of its provision, which is often overlooked and not part of any funding criteria.

Within the third sector, i.e. 'social organisations' social and added value are ways to quantify how different interventions affect people's lives – the overall impact on people's wellbeing, or their quality of life. It is a way of measuring the positive benefits your work has on both individuals and communities.

Understanding the different ways social and added value can be built into projects is the key to ensuring you can build into your plans a positive and tangible impact on individuals and the communities they are from.

The Trust's projects all have at their core a commitment to social and added value. They go above and beyond any funding requirements and impact directly on individuals and their communities, they change beneficiaries' lives, not through a tick box model but by meaningful and sustained interventions throughout a project's life and very often beyond, supporting areas of tangible, positive change.

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Memorable changes over the Year:

In December 2023, Diane Crowcroft the deputy chief officer retired from the Trust after 21 years of service, she was a great asset to the Trust and shared some of our greatest and toughest times. Never avoiding taking the tough calls that we have had to make, she was also a sounding board for me during all this time. She was not just a trusted work colleague but also a great friend and she will be missed greatly, we wish her all the very best in the future and we expect to see a lot of her in the future, (Born in Kettlethorpe Wakefield, but made in Broughton, Salford).

In January 2024 Dave Mayers took up the role of Deputy Chief Officer, he has worked at the Trust for 12 years as the Youth Manager. His understanding of the Trust, his knowledge and skills will bring continuity to the role, and he will be an asset to the position and the organisation. Welcome Dave.

Learning Team and its Provision: Managed by Marie Carroll

The Trust is the largest supplier of non-accredited adult education with Salford City College and is funded through their AEB. The programme is designed and delivered with the aim of re-engaging with adults that have, either no formal qualifications or adults wishing to return to learning, to re-enter the world of work or up skill. We engage with over seven hundred learners per year offering a wide range of learning opportunities, such as.

- English (first steps, next steps)
- Maths (first steps, next steps)
- ESOL(area specific classes, Pre-Entry, Entry level 3)
- Environmental Awareness.
- Healthy Eating
- Look Good Feel Good
- Confidence Building
- Mental Health Awareness
- Counselling skills
- Health and Social Care
- Employability Skills
- Childcare
- Volunteering
- Advocacy

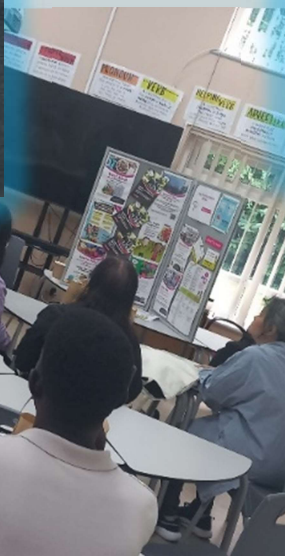


All our courses have bespoke schemes of work, with a course overview. This is our funding requirement, engage with and deliver.

However, we do not simply see learning as an academic offer over a brief period of time but see it as a life changer. Learning is a way of life and life is a way of learning. Beneficiaries are encouraged to take part in the development/planning of community learning provision. They are supported throughout the journey.

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The social value that we bring to the AEB is far reaching, we empower individuals, improve their social and economic life individually and within families. This is achieved by creating a support mechanism developed to enhance and go beyond the funding criteria focussed on the individual. This is achieved by a supplementary offer not funded which include:



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Interventions, identifying potential barriers to progression, befriending, mentoring, referring/signposting to other support organisations, utilising our strong network of trusted partners such as health and wellbeing services, domestic violence support, housing, financial and employment support, being an advocate.



Youth and 18/24 Provision: Managed by Dave Mayers.

The “Future You” project is aimed at 18–24-year-olds and contractually covers the city of Salford although we have engaged and recruited young people from across Greater Manchester adding further value to the programme.

On this programme we have mentored **149** NEET young people set against our contractual target of **134**. Of the **149**, **108** have achieved a positive outcome set against our contractual target of sixty which is **180%** of our profile.

The social value of this programme is the positive change in people and the local communities by providing training and employment opportunities to young people, many of whom engaged with no other services prior to this programme therefore unable to access support, opportunities, and mentorship.

The added value is that participants become financially independent, a reduction in unemployment in those who were the furthest away from the employment market but are now much closer gaining sector-based qualifications such as CSCS cards which allow them to access construction opportunities which without a CSCS card they would have been unable to do. As a result of our commitment to social value we re-invest a considerable proportion of our surplus from this programme back into the young people to pay for this training.

Many participants had no ID so were unable to claim benefits or even open bank accounts, many had given up trying. We supported all participants to overcome this barrier so were at the very least able to make a claim for universal credit and become more financially stable.

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Further added value has been covering travel costs to interviews/work, purchasing PPE and other equipment where necessary.

This programme is ending and without further funding will result in three redundancies and an ever-increasing number of NEET individuals across GM. This programme is set to end in September 2023, with no further funding yet being announced. In December 2023 further funding was announced which may cover this programme. A proposal has been submitted and we are awaiting confirmation.

Interventions, identifying potential barriers to progression, mentoring, referring/signposting to other support organisations, utilising our strong network of trusted partners, supporting employment and advocacy.





Funded by
UK Government



GMCA
Greater Manchester
Combined Authority



WEA
Work Education
Association



broughton
trust



Free CSCS Course



- Level 1 Health and Safety in Construction Environment
- CSCS Test
- CSCS Card (When Passed)

****Important****

All Applicants must be:

- Unemployed
- 18+
- Eligible to work in the UK
- Salford Residents

For more information on the cscs course please
contact Dean on 07834 967273, 0161 831 9807 or
email us on
dean.hughes@thebroughtontrust.org.uk

Venue: The Broughton Trust Humphrey Booth Centre, Heath
Avenue, Salford, M7 1NY



Jobs not Prison: Managed by Graham Cooper.

This project cover two local authority areas, Salford, and Trafford. Its purpose is to engage with forty ex-offenders or people in danger of entering the criminal justice system. Often these clients come from deprived areas and are some of the most disenfranchised and disengaged groups due to distrust of authority. Of the forty clients that we have worked with many have been supported into work.

The social value is the impact on the individuals, their families, and communities they live in. Changing and creating a sea change in their personal lives and their futures. The Trust has many examples of the impact of social value via audio/media and testimonials, quantifying both social value and achievements to date. The value of the ex-offender work far exceeds the investments and therefore creates savings across the criminal justice system reliance on DWP and the taxpayer's purse.

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The added value is that these people will become financially independent, and potential, nett contributors, re-offending rates have reduced, and beneficiaries become potential role models within their own communities.

Apart from the engagement we provide a bespoke model that goes above and beyond any other provider offers. This is attested to by our success level that has been sustained over several years. Reports available if required.

We offer intensive support that consists of a 1:1 mentoring model, wherever that is needed, job brokerage, travel costs, equipment supplies, e.g. boots PPE, etc. Irrespective of our contract we go beyond its remit and challenge barriers to ensure that this cohort achieve their goals.

Stats for Trafford:

38 Engaged
22 into employment

Salford Stats to date:

55 referrals
21 into employment
17 CSCS cards

Set against target of 25+ engaged and 15 into employment



Interventions, identifying potential barriers to progression, befriending, mentoring, referring/signposting to other support organisations, utilising our strong network of trusted partners such as health and employment support, being an advocate

Testimonials and beneficiary quotes:

JnP

“Trafford Integrated Offender Management Unit and Jobs not prison have been working together for 18 months and continue to do so giving offenders the opportunity to help change their lives and to reduce offending in the community.

Trafford IOMU have referred a number of people into Jobs not prison who have been huge successes for Trafford IOMU and the Trafford division.

Having worked on the Trafford division for 20 years I have dealt with many offenders across the division and have seen them grow up and make their own life choices. Working in the IOMU allows me to help some of these offenders who have spent time in custody and are wanting to make different life choices. Over the years I have

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known a male who was a prolific offender on the Trafford division causing harm to the division. Upon his release from prison, we engaged closely with him to establish that he wanted to be given the chance to get into work as he felt he had been let down in the past by employers, the male had a lot to offer in terms of commitment and skills when it came to work and most importantly wanted to stop offending. We immediately referred the male to Jobs not Prison who got him a job straight away, the male has been working every day since and most importantly there has been no re offending from the male which has caused less of a demand on the Trafford division.

The above example is just one of many that we have referred to Graham.

When referring someone into Jobs not Prison it isn't all about that person staying in the same employment which they have offered. It is also about helping that person mature and be shown life skills and independence. Graham is fully committed into helping our referrals with these skills. Over the years whilst working on the Trafford division I had regular dealings with a then young boy who was in and out of young offenders' institutes and later spent some time in prison. On his release from prison, he was referred to Trafford IOMU. On immediately speaking to him he informed me that he wanted to work and earn his own money to enable to buy his own items and eventually be able to rent a flat all by himself.

Knowing how dedicated and patient Graham is I felt that Jobs not Prison would help the male with life skills. I again referred the male to Jobs not Prison where Graham took him under his wing who helped him into work and the routine of life. The male has now taken it upon himself and had the confidence to apply for his own jobs where he has been successful and has even been able to make his way to his place of work daily with excellent time keeping. The male remains under Trafford IOM and continues to engage with myself resulting in there being no reoffending from the male and again causing less of a demand for the Trafford division.

I feel like this good news should be shared therefore I have recently informed our divisional Superintendent who is keen to reduce demand on the division to which the good work carried out will be forwarded to the good work panel with the Superintendent stating that the recent referrals have been "excellent work and a really good success story"

Nothing is too much trouble for Graham. We look forward to continuing to work with Graham where between us we can help to change the lives of the offenders and to help reduce offending and demand in our communities."

***PC 19999 Colebrook
Trafford Offender Management Unit / Spotlight
Stretford Police Station***

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Learning

"Natalie helped me discover and find things that I need help with. She has made everything a lot easier as I would struggle otherwise.

I am more than ecstatic with the service she has provided, and I hold her in high regard because of it.

Other than the above comments I have nothing else to comment on, however I would like to say thank you."

"This programme has really helped to make changes to my life. I am more confident about my future and my ability to be independent, and I really appreciate the help, thank you."

"I took English course with Carmen and with Mike. These two teachers were very good. They have a lot of knowledge, and I am very happy that I was a student in their classes. Big heart for all the staff!" – Doaa

"Since I completed the course, I am more confident in the practice of English" – Igor

"I'm not very good at asking for help but just knowing the staff are there is everything... I'm looking forward to seeing what I can achieve in the future" – Becky

"My tutor helped me discover and find things that I needed help with. They have made everything a lot easier as I would struggle otherwise. I am more than ecstatic with the service Natalie has provided" – Adam

"The course was great, it helped me build and learn about childcare confidence and believe in myself! I am now working in a nursery as a nursery assistant, something that I have always wanted to do! - Aleeza



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18/25 Provision

"I got offered a job with Vital Rail as I now have my qualifications, I was buzzing and really enjoy it"

JJ

"Thanks for all the support Dave and Dean"

Jack

"It was great to do the CSCS Card Course at The Broughton Trust as I had been looking for ages and couldn't find one. I am now in work"

DW



One of the greatest added value factors from all our programmes is Employment:

Examples of the range of interventions covered in our programmes:

Employment interventions, CV writing, Job Club/Job search, helping to fill in benefit and job application forms.

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, **220** 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 ProCure Plus, this funding varies each year based on available funds.

145 CV's were created for beneficiaries and referrals from DWP.

63 job applications were created for beneficiaries and submitted via The Trust

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The Broughton Trust Statement of Financial Activities (including Income and Expenditure account) for the year ended 31 March 2024

Financial review 23-24:

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income From:				
Donations and Legacies	35	-	35	5,204
Charitable Activities	275,814	265,232	541,046	451,869
Other Income				
Total Income	275,849	265,232	541,081	457,100
Expenditure on:				
Charitable activities	268,622	225,979	494,601	458,099
Total expenditure	268,622	225,979	494,601	458,099
 Net Income/ (expenditure) for the year	 7,227	 39,253	 46,480	 (999)
Transfer between funds	-	-	-	-
 Net Movement in funds for the year	 7,227	 39,253	 46,480	 (999)
Reconciliation of funds				
Total Funds brought forward	122,141	45,580	167,721	168,720
Total funds carried forward	129,368	84,833	214,201	167,721

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

D Mayers, Company Secretary, HR and Finance, August 2024

The Broughton Trust is a Company Limited by Guarantee, Registered in England and Wales No 3900840, Registered Charity No 1089038

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As you can see from the Financial Statement Trust income increased 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 2023/24 well and has managed to hold onto its staff and maintain its offers.

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 2024 are **£129,368** of this amount fixed assets are **£55,306**.

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.

Plans for the future: I have no doubt the organisation's staff will meet the challenges that face the Trust over the next year and beyond, with the can-do attitude which is their culture. The Trust has seen again an increase in demand for its services and 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.

Options being reviewed are, joining the Greater Manchester Combined Authorities AEB framework, looking to be Ofsted registered and moving into directly commissioned work with some of the larger contract holders.

Attracting corporate donors or sponsors to alleviate the core costs of the Trust which are not funded but necessary for the running of the organisation, building and projects.

Overview: The Trust has performed well this year given that there are still issues around confidence and engagement in communities. 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 quality, support, empathy, and commitment to deliver, in an atmosphere of uncertainty. This attitude to engage and move people on is manifest throughout all the projects and has maintained the Trusts position as a forward-facing organisation that leads through results in all its areas of expertise.

Mike Thorpe Chief Officer July 2024

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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 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 9 of the accounts.

Trustee Selection Methods: Members of the Trust elect the Management Committee at the AGM. There are two parts to the committee: places for eight members resident in the area, and places for seven 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 four times each year and is the decision-making body for the Trust. There are currently four 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) meet Monthly. 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- **Dave Mayers**

Learning Manager - **Marie Carroll**

Jobs not Prison Manager – **Graham Cooper**

Related parties and relationships with other organisations: The Trust collaborated with numerous partners throughout the year to deliver or support projects:

Procure Plus, Salford CVS, Salford City College, Salford IAG Networking Group, Salford NEET Design Group, Helping Families initiative, Building Better Opportunities Project, GMCVO 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, All Salford Junior Schools Greater Manchester police, Training Brokers, Salford Foundation, Loaves and Fishes, Ground Work and Mustard Tree.

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 9 to the accounts.

Remuneration policy for key management personnel: The finance sub-committee decide whether 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 subgroup. 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 subgroup. If agreed the paper is forwarded to the full board for ratification.

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Risk management: If there are any issues/Governance issues, these are discussed within the project managers meetings (Monthly). The governance of the organisation is 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 four members from the Board of Trustees is convened set against their skills set on a 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 and a Staffing Subgroup 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 Trust works on a financial year and our accounts, 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 and prevent financial collapse.

Risk Management Funds held as custodian trustee on behalf of others:

We hold no monies on behalf of other organisations.

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 Broughton Trust
Management committee's annual report
for the year ended 31st March 2024

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 09/09/2024 and signed on their behalf by:

Amanda Bickerton Chair



The Broughton Trust
Management committee's annual report
for the year ended 31st March 2024

Core Staff

Mike Thorpe X	Chief Officer
Diane Crowcroft/Dave Mayers X	Deputy Chief Officer, HR/Finance
Diane Riley	Finance Officer
Trevor Horton	Finance Officer
Elaine Jones	Customer Service and Quality Officer

Learning

Marie Carroll	Manager
Jackie Roche X	Learning and Development Officer
Anita Coward X	Learning and Development Officer
Natalie Priestley	Learning and Development Officer
Kate Sacks	Administrator
Chantelle Curran	Administrator

Young People and NEETS

Dave Mayers	Manager
Dean Hughes	Project Youth Mentor
Keri Muldoon	Project Youth Mentor

Jobs not Prison

Graham Cooper	Manager
Terry Poyser	Project Mentor

Associated Learning Staff

Barbara Phillips	Gary Watson	Janet Hill
Sheila Bartlett	Wayne O'Brien	Diane Crowcroft
Mike Spencer	Dave Morgan	Shabana Mirza
Dr Sumbal Tariq	Alma Rizvi	Carman Bryan

Key: X equate to members of staff who also teach

The Broughton Trust
Management committee's annual report
for the year ended 31st March 2024

Contact us on:
The Broughton Trust
Humphrey Booth Centre
Heath Avenue
Salford
M7 1NY

Telephone: 0161 831 9807

Email: office@thebroughtontrust.org.uk

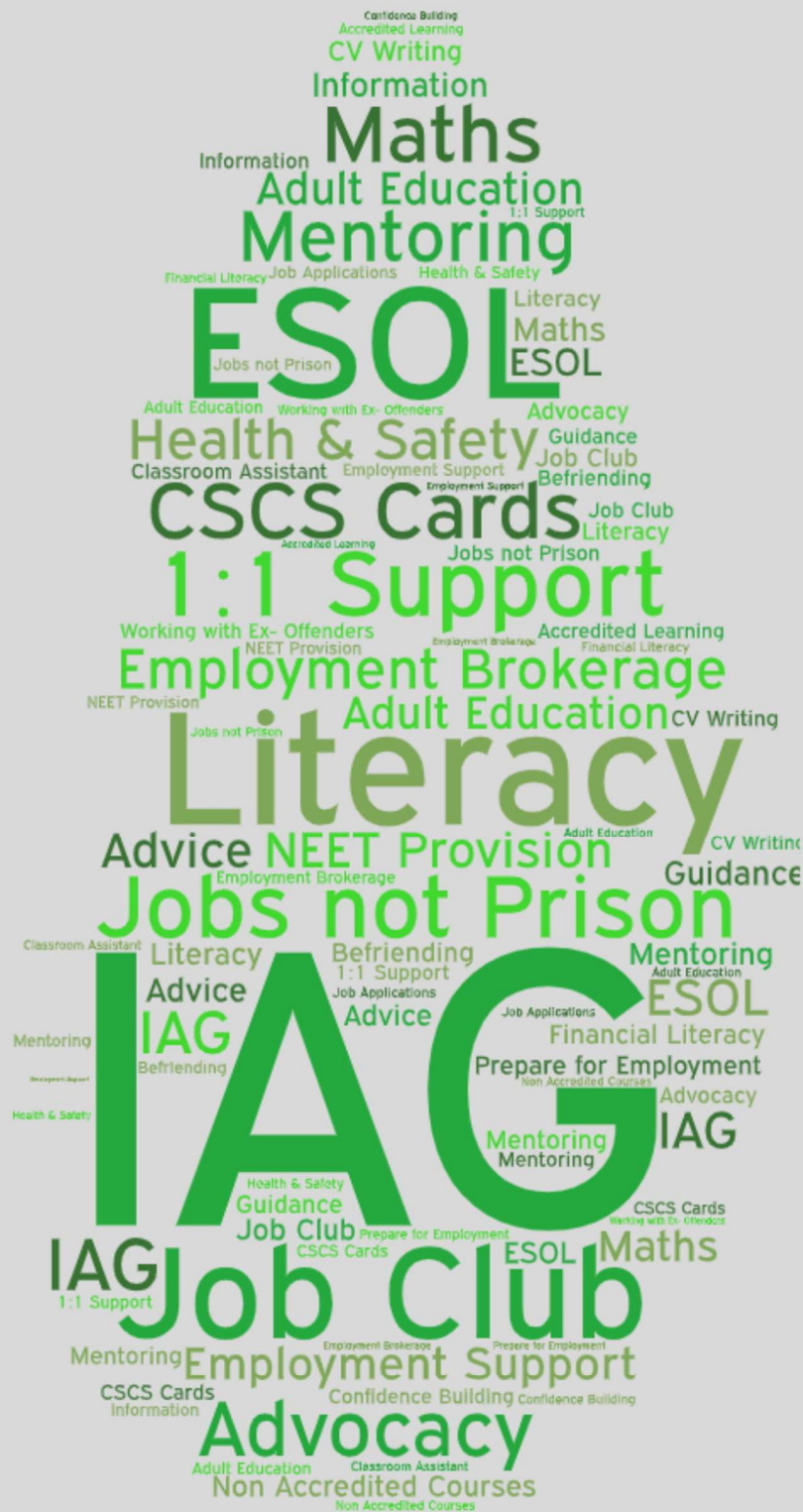
Website: www.thebroughtontrust.org.uk

Facebook: The Broughton Trust

Project Funders:



Salford City Council



broughton trust



The Broughton Trust is a Company Limited by Guarantee, Registered in England and Wales
Company No 3900840. Registered Charity No 1089038

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 2024 which are set out on pages 25 to 50.

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.

Christy Lau FCCA CTA DChA

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

13th December 2024

The Broughton Trust
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	35	-	35	5,204
Charitable activities:	4	275,814	265,232	541,046	451,896
Total income		275,849	265,232	541,081	457,100
Expenditure on:					
Charitable activities:	5	268,622	225,979	494,601	458,099
Total expenditure		268,622	225,979	494,601	458,099
Net income/(expenditure) for the year	7	7,227	39,253	46,480	(999)
Transfer between funds		-	-	-	-
Net movement in funds for the year		7,227	39,253	46,480	(999)
Reconciliation of funds					
Total funds brought forward		122,141	45,580	167,721	168,720
Total funds carried forward		129,368	84,833	214,201	167,721

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. Prior year SOFA is shown on the last page.

The Broughton Trust
Company number 3900840
Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	11	55,306	61,340
Total fixed assets		55,306	61,340
Current assets			
Debtors	12	90,368	70,811
Cash at bank and in hand	13	177,077	171,065
Total current assets		267,445	241,876
Liabilities			
Creditors: amounts falling due in less than one year	14	(104,432)	(130,377)
Net current assets		163,013	111,499
Total assets less current liabilities		218,319	172,839
Creditors: amounts falling due after more than one year	15	(4,118)	(5,118)
Net assets		214,201	167,721
The funds of the charity:			
Restricted income funds	16	84,833	45,580
Unrestricted income funds	17	129,368	122,141
Total charity funds		214,201	167,721

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 28 to 50 form part of these accounts.

Approved by the trustees on 09/09/2024 and signed on their behalf by:

Amanda Bickerton (Chair of Trustees)

The Broughton Trust
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	21	7,012	50,620
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(1,000)	(1,000)
Cash provided by/(used in) financing activities		(1,000)	(1,000)
Increase/(decrease) in cash and cash equivalents in the year		6,012	49,620
Cash and cash equivalents at the beginning of the year		171,065	121,445
Cash and cash equivalents at the end of the year		177,077	171,065

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024

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 as at 31st March 2024.

There is a concerted effort from the Trust board by creating a funding Strategy group for them to engage with the senior management team to develop a strategy around securing core funding which for most charities is a major problem. This will be centred on corporate sponsorship and donations.

The Trust as with many charitable organisations faced potential financial hardship over many years, However, like in the past we believe that coupled to our existing funding streams the Trust will not be in danger of not surviving this financial year. As a board we feel confident that the management team of the Trust are up for the challenge as is the board of Trustees

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (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.

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.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

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%

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.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

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.

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 1,781 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.

Another money purchase plan is managed by Clerical Medical Plc (now part of Scottish Widows) 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.

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.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Donations	35	-	35
Total	35	-	35
Previous reporting period			
	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
<i>Donations</i>	<i>5,204</i>	<i>-</i>	<i>5,204</i>
Total	<i>5,204</i>	<i>-</i>	<i>5,204</i>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Core Projects			
Grants			
Big Lottery	-	43,720	43,720
INGEUS	69,384	-	69,384
Salford City Council	7,008	-	7,008
The Booth Charities	-	8,222	8,222
Woodroffe Benton Foundation	750	-	750
Fees	48,775	-	48,775
Other income	8,340	-	8,340
Subtotal for Core Projects	134,257	51,942	186,199
Youth			
Grants			
Greater Manchester Police	-	20,000	20,000
Trafford Housing Trust	-	44,861	44,861
Salford City Council	-	11,520	11,520
Fees	4,000	-	4,000
Subtotal for YPS	4,000	76,381	80,381
Learning in Broughton			
Grants			
Salford City Council	4,000	-	4,000
Salford CVS	-	100,000	100,000
Workers' Educational Association	-	36,909	36,909
Fees	133,557	-	133,557
Subtotal for Sustainable Communities	137,557	136,909	274,466
Total	275,814	265,232	541,046

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities (continued)

Previous reporting period	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
Core Projects			
<i>Grants</i>			
<i>INGEUS</i>	130,025	-	130,025
<i>Job Club</i>	1,824	-	1,824
<i>Seddon Contractors</i>	5,000	-	5,000
<i>Other core grants</i>	5,000	-	5,000
<i>Fees</i>	30,703	-	30,703
<i>Other income</i>	2,363	20	2,383
	<hr/>	<hr/>	<hr/>
<i>Subtotal for Core Projects</i>	174,915	20	174,935
Youth			
<i>Grants</i>			
<i>GMCVO</i>	17,376	-	17,376
<i>Salford City Council</i>	-	44,751	44,751
<i>Trafford Housing Trust</i>	-	44,642	44,642
	<hr/>	<hr/>	<hr/>
<i>Subtotal for YPS</i>	17,376	89,393	106,769
Learning in Broughton			
<i>Grants</i>			
<i>Little Pot of Health</i>	-	7,020	7,020
<i>Salford City Council</i>	42,440	-	42,440
<i>Salford CVS</i>	-	25,000	25,000
<i>Fees</i>	95,732	-	95,732
	<hr/>	<hr/>	<hr/>
<i>Subtotal for Sustainable Communities</i>	138,172	32,020	170,192
	<hr/>	<hr/>	<hr/>
Total	330,463	121,433	451,896
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Analysis of expenditure on charitable activities

Current Reporting Period	Core Projects £	YPS Project £	Learning in Broughton £	Total 2024 £
Staff costs	129,741	40,115	125,536	295,392
Direct events and activities	8,527	10,544	38,174	57,245
Administrative costs	54,979	1,957	13,353	70,289
Premises costs	10,186	2,716	9,733	22,635
Governance costs	11,016	3,494	8,736	23,246
Support costs	7,738	5,159	12,897	25,794
Total	222,187	63,985	208,429	494,601
				2024 £
Restricted expenditure				225,979
Unrestricted expenditure				268,622
				494,601

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Analysis of expenditure on charitable activities (continued)

Previous Reporting Period	<i>Core Projects £</i>	<i>YPS Project £</i>	<i>Learning in Broughton £</i>	<i>Total 2023 £</i>
<i>Staff costs</i>	158,126	45,015	114,205	317,346
<i>Direct events and activities</i>	27,772	6,756	47,014	81,542
<i>Administrative costs</i>	34,853	905	3,521	39,279
<i>Premises costs</i>	8,396	1,832	5,038	15,266
<i>Governance costs</i>	(8,093)	5,468	7,291	4,666
<i>Support costs</i>	(17,355)	7,440	9,915	-
Total	<u>203,699</u>	<u>67,416</u>	<u>186,984</u>	<u>458,099</u>
				<i>2023 £</i>
<i>Restricted expenditure</i>				99,705
<i>Unrestricted expenditure</i>				358,394
				<u>458,099</u>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

6 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2024 £
Core line management	staff	25,794	17,471	43,265
Premises costs	floor area	22,635	-	22,635
AGM Costs	Governance	-	147	147
Independent examination and accountancy	Governance	-	3,687	3,687
Legal and professional	Governance	-	1,941	1,941
		<hr/>	<hr/>	<hr/>
		48,429	23,246	71,675
		<hr/>	<hr/>	<hr/>
Previous reporting period	<i>Basis of apportionment</i>	<i>Support £</i>	<i>Governance £</i>	<i>Total 2023 £</i>
<i>Core line management</i>	<i>staff</i>	<i>24,789</i>	<i>18,228</i>	<i>43,017</i>
<i>Premises costs</i>	<i>floor area</i>	<i>15,266</i>	<i>-</i>	<i>15,266</i>
<i>AGM Costs</i>	<i>Governance</i>	<i>-</i>	<i>152</i>	<i>152</i>
<i>Independent examination and accountancy</i>	<i>Governance</i>	<i>-</i>	<i>2,535</i>	<i>2,535</i>
<i>Legal and professional</i>	<i>Governance</i>	<i>-</i>	<i>1,979</i>	<i>1,979</i>
		<hr/>	<hr/>	<hr/>
		40,055	22,894	62,949
		<hr/>	<hr/>	<hr/>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	6,034	7,656
Interest payable	1,300	1,300
Operating lease rentals:		
Property	100	100
Other	2,715	2,719
IE's remuneration - accountancy fees	2,200	2,095
Independent examiner's fee	462	440
	<hr/>	<hr/>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	304,935	289,732
Social security costs	19,935	18,369
Pension costs	9,947	9,245
Payroll costs and other	3,840	-
	<hr/>	<hr/>
	338,657	317,346
	<hr/>	<hr/>
Allocated as follows:		
Charitable activities	295,392	274,329
Support costs	25,794	24,789
Governance costs	17,471	18,228
	<hr/>	<hr/>
	338,657	317,346
	<hr/>	<hr/>

No employees have employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 15 (2023: 16).

The average full time equivalent number of staff employed during the period was 8.9 (2023: 11).

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 £76,142 (2023: £76,142).

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (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 (2023: Nil).

No (2023: Nil) members of the management committee received travel and subsistence expenses during the year of £nil (2023:£nil).

Aggregate donations from related parties were £nil (2023: £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 (2023: nil).

Salix Homes have a representative on the Board, Jackie Crook. No remuneration was received from Salix Homes in the financial year (2023: £2,000) .

Onward Homes are corporate directors who have a representative on the Board. No remuneration was received from Onward Homes in the financial year (2023: £2,500).

Starcliff Limited have a representative on the Board, Bob Chorley, and £2,656 was received from Starcliff in the year for work undertaken on Starcliff accounts (2023: £1,954).

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.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

11 Fixed assets: tangible assets

Cost	Leasehold improvements £	Office equipment £	Computer equipment £	Total £
At 1 April 2023	103,946	8,764	6,563	119,273
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	103,946	8,764	6,563	119,273
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2023	43,806	7,564	6,563	57,933
Charge for the year	4,834	1,200	-	6,034
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	48,640	8,764	6,563	63,967
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2024	55,306	-	-	55,306
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	60,140	1,200	-	61,340
	<hr/>	<hr/>	<hr/>	<hr/>

12 Debtors

	2024 £	2023 £
Accrued Income	84,702	63,942
Trade debtors	2,000	2,774
Other debtors	3,327	2,229
Prepayments and accrued income	339	1,866
	<hr/>	<hr/>
	90,368	70,811
	<hr/>	<hr/>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

13 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and on hand	177,077	171,065
	<u>177,077</u>	<u>171,065</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Loans due in less than 1 year	53,000	53,000
Trade creditors	3,668	13,564
Short term compensated absences (holiday pay)	5,174	2,864
Accruals	34,911	23,893
Other creditors	2,551	1,434
Deferred income	-	30,714
Taxation and social security costs	5,128	4,908
	<u>104,432</u>	<u>130,377</u>

15 Creditors: amounts falling after more than one year

	2024 £	2023 £
Loan 1	4,118	5,118
	<u>4,118</u>	<u>5,118</u>
Repayable after more than 5 years by instalments	-	118
	<u>-</u>	<u>118</u>
Repayable after more than 5 years other than by instalments	-	-
	<u>-</u>	<u>-</u>

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

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Core					
Big Lottery	-	43,720	(4,538)	-	39,182
GET HELP	3,678	-	(3,678)	-	-
Jobs not Prison	36,511	-	(36,511)	-	-
The Booth Charities	-	8,222	(8,222)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	40,189	51,942	(52,949)	-	39,182
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Youth Projects					
Jobs Not Prison					
Greater Manchester					
Police	-	20,000	(20,000)	-	-
Trafford Housing Trust	4,766	44,861	(49,627)	-	-
Salford City Council	-	11,520	(11,520)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,766	76,381	(81,147)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Learning in Broughton					
Salford CVS - Albert					
Gubay	625	100,000	(91,883)	-	8,742
Workers' Educational					
Association	-	36,909	-	-	36,909
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	625	136,909	(91,883)	-	45,651
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	45,580	265,232	(225,979)	-	84,833
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Core					
GET HELP	5,248	-	(1,570)	-	3,678
Jobs not Prison	12,432	44,751	(20,672)	-	36,511
WEA/ESF Digital Skills	3,954	-	(3,954)	-	-
Salford Royal NHS	1,695	20	(1,715)	-	-
	<hr/> 23,329	<hr/> 44,771	<hr/> (27,911)	<hr/> -	<hr/> 40,189
Youth Projects					
GMCA	1,330	-	-	(1,330)	-
Trafford Housing Trust					
Jobs Not Prison	-	44,642	(39,876)	-	4,766
	<hr/> 1,330	<hr/> 44,642	<hr/> (39,876)	<hr/> (1,330)	<hr/> 4,766
Learning in Broughton					
Bridging the Gap	13,522	-	-	(13,522)	-
Little Pot of Health	141	7,020	(7,543)	382	-
Salford CVS - Albert Gubay	-	25,000	(24,375)	-	625
	<hr/> 13,663	<hr/> 32,020	<hr/> (31,918)	<hr/> (13,140)	<hr/> 625
Total	<hr/> <hr/> 38,322	<hr/> <hr/> 121,433	<hr/> <hr/> (99,705)	<hr/> <hr/> (14,470)	<hr/> <hr/> 45,580

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Big Lottery	The project is to deliver training around independent advocacy.
Get Help	This 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.
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 employment.
Greater Manchester Police	The funding is to deliver the Jobs not Prison project. This project is aimed at young people 18+ who based on police and community intelligence maybe on the edge or involved in crime. The key worker will provide intense work to progress them into sustained and meaningful employment.
Trafford Housing Trust – Jobs not prison project	This project provides intensive, wrap-around support for those either coming out of jail or those that maybe on that pathway that are referred from within Trafford and Stretford. The support we offer ranges from getting someone ID to finding them employment.
Salford CVS - Albert Gubay	The funding is to offer financial support and back fill areas of needs aimed at 6 specific social groups for up to a 3 year period.
Workers' Educational Association	The aim of this project is to introduce 110 learners to that Adult Education Budget and remove barriers to potential employment (A.E.B)

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
WEA -ESF Digital skills	This is the second WEA project in using our newly refurbished Learning lab with bespoke digital equipment to support 30 individuals to develop appropriate digital skills.
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.
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.
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.
Little Pot of Health	This funding was received for the 1:1 project, supporting people to read and write.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	105,871	275,849	(268,622)	16,270	129,368
Talent Match-Dean Hughes	6,613	-	-	(6,613)	-
Hidden	5,353	-	-	(5,353)	-
Homes for England Match funding	4,304	-	-	(4,304)	-
	<u>122,141</u>	<u>275,849</u>	<u>(268,622)</u>	<u>-</u>	<u>129,368</u>
Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	124,719	318,291	(351,609)	14,470	105,871
Talent Match-Dean Hughes	6,613	-	-	-	6,613
Hidden	(5,238)	17,376	(6,785)	-	5,353
Homes for England Match funding	4,304	-	-	-	4,304
	<u>130,398</u>	<u>335,667</u>	<u>(358,394)</u>	<u>14,470</u>	<u>122,141</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 ended in March 2021.

Transfers have been made from designated funds, as their original purposes are no longer applicable, back to the general fund.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	55,306	-	-	55,306
Net current assets/(liabilities)	78,180	-	84,833	163,013
Creditors of more than one year	(4,118)	-	-	(4,118)
Total	129,368	-	84,833	214,201
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	61,340	-	-	61,340
Net current assets/(liabilities)	49,649	16,270	45,580	111,499
Creditors of more than one year	(5,118)	-	-	(5,118)
Total	105,871	16,270	45,580	167,721

19 Financial instruments

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

	2024 £	2023 £
Loan payable falling due within one year	53,000	53,000
Loan payable falling due in more than one year but in less than five years	4,118	5,000
Loan payable falling due after five years	-	118
	57,118	58,118

Descriptions of the individual loans are given in note 15.

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2024	2023	2024	2023
	£	£	£	£
Less than one year	100	100	3,080	2,520
One to five years	400	400	7,514	7,560
Over five years	750	850	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	1,250	1,350	10,594	10,080
	<hr/>	<hr/>	<hr/>	<hr/>

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

	2024	2023
	£	£
Net income/(expenditure) for the year	46,480	(999)
Adjustments for:		
Depreciation charge	6,034	7,656
Decrease/(increase) in debtors	(19,557)	4,113
Increase/(decrease) in creditors	(25,945)	39,850
	<hr/>	<hr/>
Net cash provided by/(used in) operating	7,012	50,620
	<hr/>	<hr/>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

22 Analysis of changes in net debt

	Balance at 1 April 2023 £	Cashflows £	Other non- cash changes £	As at 31 March 2024 £
Cash and cash equivalents				
Cash	171,065	6,012	-	177,077
	<hr/>	<hr/>	<hr/>	<hr/>
	171,065	6,012	-	177,077
Borrowings				
Debt due within 1 year	(53,000)	-	-	(53,000)
Debt due more than 1 year	(5,118)	1,000	-	(4,118)
	<hr/>	<hr/>	<hr/>	<hr/>
	(58,118)	1,000	-	(57,118)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	112,947	7,012	-	119,959
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Broughton Trust

Notes to the accounts for the year ended 31 March 2024 (continued)

23 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	5,204	-	5,204	81,707
Charitable activities:	330,463	121,433	451,896	282,653
Total income	335,667	121,433	457,100	364,360
Expenditure on:				
Charitable activities:	358,394	99,705	458,099	432,623
Total expenditure	358,394	99,705	458,099	432,623
Net income/(expenditure) for the year	(22,727)	21,728	(999)	(68,263)
Transfer between funds	14,470	(14,470)	-	-
Net movement in funds for the year	(8,257)	7,258	(999)	(68,263)
Reconciliation of funds				
Total funds brought forward	130,398	38,322	168,720	236,983
Total funds carried forward	122,141	45,580	167,721	168,720