

HOME-START ROCHDALE AND BURY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

Registered Charity No. 1107258
Company Registration No. 5282419

HOME-START ROCHDALE AND BURY

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HOME-START ROCHDALE AND BURY

Report of the trustees for the year ended 30th November 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th November 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The charity's objects are, within the area of Middleton, Heywood, Pennines, Rochdale and Bury and its environment:

- to safeguard, protect and preserve the good health, both mental and physical, of children and parents of children;
- to prevent cruelty to or maltreatment of children;
- to relieve sickness, poverty and need amongst children and parents of children;
- to promote the education of the public in better standards of childcare.

The main activities are:

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through

- To promote or carry out research
- To provide advice
- To publish or distribute information
- To co-operate with other bodies
- To support, administer or set up other charities
- To raise funds (but not by means of taxable trading)
- To acquire or hire property of any kind
- To let or dispose of property of any kind (but only in accordance with the restrictions imposed by the Charities Act 1993)
- To set aside funds for special purposes or as reserves against future expenditure
- To deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification)
- To delegate the management of investments to a financial expert, but only on terms that:
 - the investment policy is set down in writing for the financial expert by the Trustees
 - every transaction is reported promptly to the Trustees
 - the performance of the investments is reviewed regularly with the trustees
 - the Trustees are entitled to cancel the delegation arrangement at any time
 - the investment policy and the delegation arrangement are reviewed at least once a year
 - all payments due to the financial expert are on a scale or at a level which is agreed in advance and are notified promptly to the Trustees on receipt
 - the financial expert must not do anything outside the powers of the Trustees
- To arrange for investments or other property of the Charity to be held in the name of a nominee (being a corporate body registered or having an established place of business in

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England and Wales) under the control of the Trustees or of a financial expert acting under their instructions and to pay any reasonable fee required

- To insure the property of the Charity against any foreseeable risk and take out other insurance policies to protect the Charity when required
- To insure the Trustees against the costs of a successful defence to a criminal prosecution brought against them as charity trustees or against personal liability incurred in respect of any act or omission which is or is alleged to be a breach of trust or breach of duty, unless the Trustee concerned knew that, or was reckless whether, the act or omission was a breach of trust or breach of duty
- Subject to clause 5, to employ paid or unpaid agents, staff or advisers
- To enter into contracts to provide services to or on behalf of other bodies
- To establish subsidiary companies to assist or act as agents for the Charity
- To pay the costs of forming the Charity
- To do anything else within the law which promotes or helps to promote the Objects

A review of our achievements and performance

The main achievements during the year were by providing a virtual family support service during the covid 19 pandemic, regularly attending trustee meetings and strategic planning meetings, director's work towards improving the quality of service in line with Home-Start's Quality Assurance practice standards.

Early planning stages to expand the work of the charity into the Bury area have now begun.

Financial review

The charity has been financially secure during the year to enable all of its objectives to be completed. Applications for additional funding to expand the work of the charity into Bury, will now take place.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 30th November 2021 was £42,208 of which £41,849 are free reserves after allowing for funds tied up in fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Home Start Rochdale Borough receives funding from Sure Start Children's Centres, which is agreed in the Service Level Agreement to receive funding quarterly in arrears. Due to the year-end being mid-way through a quarter, this will show as a deficit until the payment is made, although agreed.

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Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans to continue with the core work of supporting families via home visiting. Group support sessions, online and telephone support will also be provided. Subject to further funding, the charity will provide additional supporting activities in the forthcoming years to meet the needs of parents in the community of Rochdale and Bury.

Structure, governance and management

Home-Start Rochdale and Bury is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3rd November 2004. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 14th December 2004.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years.

Trustee induction and training

All Trustees receive a full induction and training and support from other Trustees and Home-Start UK. Trustees are already familiar with the practical work of the charity through meeting regularly with staff members and by attending relevant training provided by Home-Start UK

Organisation

The board of trustees administers the charity. The board normally meets bi-monthly. A Scheme Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Home-Start Rochdale and Bury (formerly Home-Start Rochdale Borough) from 6th January 2022.

Charity Number: 1107258

Company Registration Number: 05282419

HOME-START ROCHDALE AND BURY

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Peter Brierley	Chair of Trustees	(resigned December 2021)
Susan Richardson	Treasurer	(resigned September 2021)
Margaret Woods	Vice chairperson	
Margaret Edwards	Safeguarding Lead	(resigned September 2021)
Colin Smith	Trustee & Director	
Lynn Butterworth	Chair of Trustees & Safeguarding Lead	
Sharon Pearson	Secretary	
Alexander Eaton	Trustee only	(resigned April 2021)
Christopher Roberts	Treasurer	(appointed July 2021)
Barbara Constantinou	Trustee & Director	(appointed December 2021)

Managers

Donna Arden McKenna	Scheme Manager
Sharon Pearson	Finance and Office Manager

Registered Office

Arrow Mill Office OP2
Queensway
Rochdale
OL11 2YW

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Nat West Bank
Rochdale Branch
Town Hall Square
Rochdale
OL16 1LL

HOME-START ROCHDALE AND BURY

Solicitors

Morton Michel Ltd (Insurance)
Alhambra House
9 St Michaels Road
Croydon
Surrey
CR0 3DD

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Rochdale and Bury for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

Lynn Butterworth
Chair

Date: 23rd March 2022

Independent examiner's report to the trustees of Home-Start Rochdale Borough

I report on the accounts of the company for the year ended 30th November 2021, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 23rd March 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021
(incorporating Income and Expenditure Account)

				Total Funds	Total Funds
				Year Ended	Year Ended
		Unrestricted	Restricted	30 November	30 November
	Further Details	Funds	Funds	2021	2020
		£	£	£	£
Income from:					
Donations and legacies	(3)	844	5,289	6,133	3,653
Charitable Activities	(4)	1,438	379,736	381,174	306,684
Investment Income		29	-	29	305
Other		-	-	-	-
Total		2,311	385,025	387,336	310,642
Expenditure on:					
Raising Funds	(5)	-	4,554	4,554	2,961
Charitable Activities	(5)	(6,989)	300,740	293,751	290,815
Total		(6,989)	305,294	298,305	293,776
Net income/(expenditure)		9,300	79,731	89,031	16,866
Transfers between funds	(15)	(236)	236	-	-
Net movement in funds		9,064	79,967	89,031	16,866
Reconciliation of funds					
Total funds brought forward	(15)	80,494	114,309	194,803	177,937
Total funds carried forward	(15)	89,558	194,276	283,834	194,803

The negative unrestricted funds have arisen as a result of the employment allowance and the holiday pay accrual.

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

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 30 NOVEMBER 2021

Company Registration Number 05282419

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(9)	887	1,778
Total fixed assets		887	1,778
Current assets:			
Stocks	(10)	-	-
Debtors	(11)	18,115	21,628
Cash at Bank & in Hand		282,565	255,414
Total current assets		300,680	277,042
Liabilities:			
Creditors: Amounts falling due within one year	(12)	17,733	84,017
Net current assets or liabilities		282,947	193,025
Total assets less current liabilities		283,834	194,803
Creditors: Amounts falling due after more than one year	(14)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		283,834	194,803
The funds of the charity:			
Restricted income funds	(15)	194,276	114,309
Unrestricted income funds	(15)	89,558	80,494
Total charity funds		283,834	194,803

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 23rd March 2022.

Lynn Butterworth Chair

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 30 November 2021

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

	Year Ended 30 November 2021 £	Year Ended 30 November 2020 £
Net movement in funds	89,031	16,866
Add back depreciation	891	888
Deduct investment income	(29)	(305)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	3,513	(9,175)
Increase/(decrease) in creditors	(66,284)	3,286
Net cash used in operating activities	27,122	11,560
Cash flows from investment activities:		
Interest	29	305
Purchase of fixed assets	-	(2,665)
Net cash provided by investing activities	29	(2,360)
Increase/(decrease) in cash and cash equivalents during the year	27,151	9,200
Cash and cash equivalents brought forward	255,414	246,214
Cash and cash equivalents carried forward	282,565	255,414

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 23 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of marketing and disclosure and barring costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Equipment	20% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently contributes 8% to a pension scheme on behalf of individuals.

(l) 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.

(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.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £95). One trustee donated expenses of £45 (2020: £72) back to the Charity.

The spouse of an employee received £nil (2020: £101) in volunteer expenses during the year.

The son of an employee received £nil (2020: £478) for administration support during the year.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£	£	£
Donations	844	5,289	6,133	3,653
	844	5,289	6,133	3,653

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020
	£	£	£
Donations	946	2,707	3,653
	946	2,707	3,653

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£	£	£
Disclosure and Barring Service Income	1,438	-	1,438	3,251
Unrestricted grants:				
SIBS	-	-	-	1,000
Restricted grants:				
Awards for All	-	9,550	9,550	-
Big Lottery BBR	-	32,795	32,795	75,178
Bury Voluntary Community	-	-	-	340
CCG PIMHS	-	41,591	41,591	27,727
NCF	-	-	-	400
Neighbourly Fund	-	400	400	-
Arnold Clarke	-	1,000	1,000	-
Action Together	-	500	500	-
Asda	-	500	500	-
Eric Wright Trust	-	417	417	-
HMRC SSP	-	383	383	-
CCG Autism & Emotional Wellbeing	-	118,264	118,264	59,132
CCG Dad Matters	-	10,781	10,781	33,249
Community Fund	-	994	994	-
Henry Smith	-	41,750	41,750	18,350
Home-Start HOST	-	5,000	5,000	-
Big Lottery BFA - Home-Start	-	26,020	26,020	27,057
Big Lottery GM	-	40,000	40,000	20,000
John Lewis Fund	-	-	-	1,000
Surge	-	9,791	9,791	-
Sure Start Children's Centres	-	40,000	40,000	40,000
	1,438	379,736	381,174	306,684

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020
	£	£	£
Disclosure and Barring Service Income	3,251	-	3,251
Unrestricted grants:			
SIBS	1,000	-	1,000
Restricted grants:			
Big Lottery BBR	-	75,178	75,178
Bury Voluntary Community	-	340	340
CCG PIMHS	-	27,727	27,727
NCF	-	400	400
CCG Autism & Emotional Wellbeing	-	59,132	59,132
CCG Dad Matters	-	33,249	33,249
Henry Smith	-	18,350	18,350
Big Lottery BFA - Home-Start	-	27,057	27,057
Big Lottery GM	-	20,000	20,000
John Lewis Fund	-	1,000	1,000
Sure Start Children's Centres	-	40,000	40,000
	4,251	302,433	306,684

5. Expenditure

	Family Support Activities £	Year Ended 30 November 2021 £	Year Ended 30 November 2020 £
Expenditure on raising funds:			
Disclosure and Barring Checks	840	840	1,529
Fundraising Costs	2,698	2,698	-
Events	-	-	578
Advertising and marketing	1,016	1,016	854
	<u>4,554</u>	<u>4,554</u>	<u>2,961</u>
Expenditure on charitable activities:			
Employment Costs	224,660	224,660	204,507
Seconded Staff Costs	-	-	33,447
Temporary Staff Costs	-	-	3,369
Administration Support	1,037	1,037	478
Training	838	838	424
Resources	488	488	1,165
Donations Paid	1,349	1,349	-
Care Bags	55	55	22
Covid-19 Costs	2,589	2,589	1,985
SIBS Costs	50	50	168
Subscriptions	80	80	-
Emergency Family Support	313	313	99
Volunteer Expenses	4,577	4,577	1,047
Group Support	893	893	-
Family Support	203	203	423
Parent Group	2,760	2,760	870
Mental Health Support	143	143	1,797
Activities	1,637	1,637	931
Sensory Resources	1,624	1,624	-
Hospitality	376	376	130
Beneficiary Training	10,724	10,724	-
Emergency Food Parcels	1,041	1,041	600
SWAP Shop	812	812	-
Travel Expenses	10,358	10,358	10,001
Repairs & Maintenance	17	17	-
Minor Equipment	-	-	443
Evaluation	660	660	3,930
Telephone	2,831	2,831	2,899
Rent	15,126	15,126	13,301
Insurance	996	996	941
Governance Costs	1,959	1,959	2,072
Post, Printing & Stationery	4,664	4,664	4,878
Depreciation	891	891	888
	<u>293,751</u>	<u>293,751</u>	<u>290,815</u>
Total expenditure	<u>298,305</u>	<u>298,305</u>	<u>293,776</u>
Restricted funds		305,294	296,117
Unrestricted funds		(6,989)	(2,341)
		<u>298,305</u>	<u>293,776</u>

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	1,080	1,080	type of expense
Payroll Bureau Fees	879	-	879	type of expense
	<u>879</u>	<u>1,080</u>	<u>1,959</u>	

Previous reporting period:

	General Support	Governance	Total 2020	Basis of apportionment
Accountancy Fees	-	1,200	1,200	type of expense
Payroll Bureau Fees	872	-	872	type of expense
	<u>872</u>	<u>1,200</u>	<u>2,072</u>	

8. Analysis of staff costs

	Year Ended 30 November 2021 £	Year Ended 30 November 2020 £
Wages and Salaries	197,899	178,938
Social Security Costs	13,589	12,467
Pension Costs	13,172	13,102
	<u>224,660</u>	<u>204,507</u>
Charitable activities	224,660	204,507
Support costs	-	-
	<u>224,660</u>	<u>204,507</u>

The average number of employees during the year was 8 (previous year: 8). This comprises 8 FTE and 2 part-time. The charity considers its key management personnel comprises the trustees and Scheme Manager. The total employment benefits, including employer pension contributions of the key management personnel were £41,335 (previous year: £45,571). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 30 November 2021 £	Year Ended 30 November 2020 £
Independent examination fees	1,080	1,200
	<u>1,080</u>	<u>1,200</u>

10. Tangible Fixed Assets

	Fixtures and Equipment £	Computers £	Total £
Cost			
At 1 December 2020	7,667	19,497	27,164
Additions	-	-	-
Disposals	-	-	-
At 30 November 2021	<u>7,667</u>	<u>19,497</u>	<u>27,164</u>
Depreciation			
At 1 December 2020	7,667	17,719	25,386
Charge for Year	-	891	891
Eliminated on Disposals	-	-	-
At 30 November 2021	<u>7,667</u>	<u>18,610</u>	<u>26,277</u>
NET BOOK VALUE			
At 30 November 2021	-	887	887
At 30 November 2020	-	1,778	1,778

11. Stocks

The charity does not hold stocks of any items.

12. Analysis of debtors

	2021	2020
	£	£
Debtors	13,606	17,065
Prepayments	4,509	4,563
	<u>18,115</u>	<u>21,628</u>

Debtors and prepayments related to restricted funds £17,617 (2020: £21,628) and unrestricted funds £498 (2020: £nil).

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	2,892	2,958
Short-term compensated absences (holiday pay)	915	3,635
Other creditors and accruals	1,080	1,200
Deferred income	12,846	76,224
	<u>17,733</u>	<u>84,017</u>

14. Deferred income

Deferred income comprises grants received in advance.	
Balance as at 1 December 2020	76,224
Amount released to income earned from charitable activities	(76,224)
Amount deferred in year	12,846
Balance at 30 November 2021	<u>12,846</u>

15. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

16. Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2021
	£	£	£	£	£
General Fund	38,409	2,311	6,989	(5,501)	42,208
Designated Fund	42,085	-	-	5,265	47,350
	<u>80,494</u>	<u>2,311</u>	<u>6,989</u>	<u>(236)</u>	<u>89,558</u>

Previous reporting period:

	Balance at 1 December 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2020
	£	£	£	£	£
General Fund	33,846	5,502	3,653	(4,592)	38,409
Designated Fund	38,805	-	(1,312)	4,592	42,085
	<u>72,651</u>	<u>5,502</u>	<u>2,341</u>	<u>-</u>	<u>80,494</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
Employment contingency

Analysis of movements in restricted funds

	Balance at 1 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2021
	£	£	£	£	£
Awards for All	-	9,550	(5,296)	-	4,254
Action Together	43	500	(144)	-	399
Big Lottery BBR	(22,907)	32,795	(9,888)	-	-
Bury Voluntary Community	43	-	(43)	-	-
CCG PIMHS	15,889	41,591	(29,713)	-	27,767
NCF	209	-	(209)	-	-
Neighbourly Fund	-	400	(400)	-	-
Arnold Clarke	-	1,000	(342)	-	658
Asda	-	500	(140)	5	365
Eric Wright Trust	-	417	-	-	417
HMRC SSP	-	383	(383)	-	-
CCG Autism & Emotional Wellbeing	29,065	118,264	(81,193)	-	66,136
CCG Dad Matters	3,898	10,781	(14,679)	-	-
CCG Mental Health	6,982	-	(6,982)	-	-
Community Fund	-	994	(994)	-	-
Henry Smith	10,407	41,750	(44,258)	-	7,899
Home-Start HOST	-	5,000	(5,000)	-	-
Big Lottery BFA - Home-Start	21,344	26,020	(47,394)	30	-
Big Lottery GM	4,484	40,000	(30,780)	-	13,704
John Lewis Fund	865	-	(865)	-	-
Surge	-	9,791	(1,322)	-	8,469
Sure Start Children's Centres	39,370	40,000	(19,828)	24	59,566
Restricted Donations	4,617	5,289	(5,441)	177	4,642
	114,309	385,025	(305,294)	236	194,276

Previous reporting period:

	Balance at 1 December 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2020
	£	£	£	£	£
Awards for All	9,443	-	(9,443)	-	-
Action Together	-	680	(637)	-	43
Big Lottery BBR	(33,400)	75,178	(64,685)	-	(22,907)
Bury Voluntary Community	-	340	(297)	-	43
CCG PIMHS	20,493	27,727	(32,331)	-	15,889
NCF	-	400	(191)	-	209
CCG Autism & Emotional Wellbeing	19,374	59,132	(49,441)	-	29,065
CCG Dad Matters	5,008	33,249	(34,359)	-	3,898
CCG Mental Health	6,982	-	-	-	6,982
Henry Smith	-	18,350	(7,943)	-	10,407
Big Lottery BFA - Home-Start	53,563	27,057	(59,276)	-	21,344
Big Lottery	1	-	(1)	-	-
Big Lottery GM	-	20,000	(15,516)	-	4,484
John Lewis Fund	-	1,000	(135)	-	865
Sure Start Children's Centres	20,499	40,000	(21,129)	-	39,370
Restricted Donations	3,323	2,027	(733)	-	4,617
	105,286	305,140	(296,117)	-	114,309

Name of restricted fund:	Description, nature and purpose of the fund
Awards for All	To support families in Bury East Ward
Action Together	for activities for children
Big Lottery BBR	Partnership working across Bury, Bolton and Rochdale, to improve school readiness, autism and BME awareness
Bury Voluntary Community	for Bury families for emergencies
CCG PIMHS	for parent infant mental health support
NCF	for emergencies for families
Neighbourly Fund	for emergencies for families
Arnold Clarke	to support families with emergencies
Asda	for emergencies for families in Bury
Eric Wright Trust	to fund a support worker to help with our waiting lists
HMRC SSP	for sick pay for staff
CCG Autism & Emotional Wellbeing	support for children with autism and behavioural difficulties
CCG Dad Matters	for support with Dad's
CCG Mental Health	Emotional support for low to medium mental health
Community Fund	for a summer trip to reduce isolation
Henry Smith	for working with families in Rochdale and Bury
Home-Start HOST	to provide group support
Big Lottery BFA - Home-Start	support to reduce loneliness and isolation
Big Lottery GM	for salaries
John Lewis Fund	for toys and food for families in crisis
Surge	to initiate a baby bubbles group support for under 2's
Sure Start Children's Centres	to support families with young children under 5. This grant is paid quarterly in arrears
Restricted Donations	For emergencies for families and children and for remote working equipment

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	359	-	528	887
Cash at bank and in hand	45,883	47,350	189,332	282,565
Other net current assets/(liabilities)	(4,034)	-	4,416	382
Creditors of more than one year	-	-	-	-
Total	42,208	47,350	194,276	283,834

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	1,778	1,778
Cash at bank and in hand	43,244	42,085	170,085	255,414
Other net current assets/(liabilities)	(4,835)	-	(57,554)	(62,389)
Creditors of more than one year	-	-	-	-
Total	38,409	42,085	114,309	194,803

18. Financial Instruments

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

19. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Office Equipment 2021 £	Office Equipment 2020 £
Payable within one year	508	676
Payable between 2 and five years	-	508

Lease payments recognised as expenses are £676 within Post, Printing and Stationery.

Income and Expenditure Account

	Year Ended 30 November 2021 £	Year Ended 30 November 2020 £
Income		
Donations	6,133	3,653
Investment Income	29	305
Other	-	-
Disclosure and Barring Service Income	1,438	3,251
Unrestricted grants:		
SIBS	-	1,000
Restricted grants:		
Awards for All	9,550	-
Big Lottery BBR	32,795	75,178
Bury Voluntary Community	-	340
CCG PIMHS	41,591	27,727
NCF	-	400
Neighbourly Fund	400	-
Arnold Clarke	1,000	-
Action Together	500	-
Asda	500	-
Eric Wright Trust	417	-
HMRC SSP	383	-
CCG Autism & Emotional Wellbeing	118,264	59,132
CCG Dad Matters	10,781	33,249
Community Fund	994	-
Henry Smith	41,750	18,350
Home-Start HOST	5,000	-
Big Lottery BFA - Home-Start	26,020	27,057
Big Lottery GM	40,000	20,000
John Lewis Fund	-	1,000
Surge	9,791	-
Sure Start Children's Centres	40,000	40,000
Total Income	387,336	310,642
Expenditure		
Disclosure and Barring Checks	840	1,529
Fundraising Costs	2,698	-
Events	-	578
Advertising and marketing	1,016	854
Employment Costs	224,660	204,507
Seconded Staff Costs	-	33,447
Temporary Staff Costs	-	3,369
Administration Support	1,037	478
Training	838	424
Resources	488	1,165
Donations Paid	1,349	-
Care Bags	55	22
Covid-19 Costs	2,589	1,985
SIBS Costs	50	168
Subscriptions	80	-
Emergency Family Support	313	99
Volunteer Expenses	4,577	1,047
Group Support	893	-
Family Support	203	423
Parent Group	2,760	870
Mental Health Support	143	1,797
Activities	1,637	931
Sensory Resources	1,624	-
Hospitality	376	130
Beneficiary Training	10,724	-
Emergency Food Parcels	1,041	600
SWAP Shop	812	-
Travel Expenses	10,358	10,001
Repairs & Maintenance	17	-
Minor Equipment	-	443
Evaluation	660	3,930
Telephone	2,831	2,899
Rent	15,126	13,301
Insurance	996	941
Governance Costs	1,959	2,072
Post, Printing & Stationery	4,664	4,878
Depreciation	891	888
Total Expenditure	298,305	293,776
Surplus/(deficit for year)	89,031	16,866