

# **HOME-START ROCHDALE AND BURY**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023**

Registered Charity No. 1107258  
Company Registration No. 5282419

# HOME-START ROCHE DALE AND BURY

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## HOME-START ROCHDALE AND BURY

### Report of the trustees for the year ended 30<sup>th</sup> November 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 30<sup>th</sup> November 2023 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

## HOME-START ROCHDALE AND BURY

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 this year have been successfully supporting families across two geographical areas of Rochdale and Bury. The expansion of group support sessions during the daytime and evening for families, has provided help for families within their local area to improve accessibility. Regular trustee meetings and strategic planning meetings have taken place where the director's work towards improving the quality of service in line with Home-Start's Quality Assurance practice standards.

### 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 enhance to work of the charity across Rochdale and Bury have been submitted.

### 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 30<sup>th</sup> November 2023 was £68,513 of which all 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 and Bury receives funding from Rochdale 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.

## HOME-START ROCHDALE AND BURY

### **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. New funding will be required to continue supporting families in Bury when the existing grant comes to an end.

### **Structure, governance and management**

Home-Start Rochdale and Bury is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3<sup>rd</sup> November 2004. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 14<sup>th</sup> 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 6<sup>th</sup> January 2022.

Charity Number: 1107258

Company Registration Number: 05282419

**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**

Margaret Woods	Vice chairperson
Colin Smith	Trustee & Director
Lynn Butterworth	Chair of Trustees & Safeguarding Lead
Sharon Pearson	Company Secretary
Christopher Roberts	Treasurer & Director
Barbara Constantinou	Trustee & Director
Colin Lyall	Trustee & Director

**Managers**

Donna Arden McKenna	Scheme Manager - CEO
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

**Solicitors**

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

**HOME-START ROCHDALE AND BURY****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: 6<sup>th</sup> March 2024

## **Independent examiner's report to the trustees of Home-Start Rochdale and Bury**

I report on the accounts of the company for the year ended 30<sup>th</sup> November 2023, 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: 6<sup>th</sup> March 2024



STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2023  
(incorporating Income and Expenditure Account)

		Total Funds		Total Funds	
		Year Ended		Year Ended 30	
		30 November		November	
		2023		2022	
		£		£	
Further Details		Unrestricted Funds	Restricted Funds		
		£	£		
Income from:					
Donations and legacies	(3)	4,670	5,446	10,116	16,857
Charitable Activities	(4)	-	572,036	572,036	376,235
Investment Income		4,399	-	4,399	597
Other		190	-	190	-
Total		9,259	577,482	586,741	393,689
Expenditure on:					
Raising Funds	(5)	60	9,730	9,790	2,468
Charitable Activities	(5)	1,358	504,839	506,197	421,112
Total		1,418	514,569	515,987	423,580
Net income/(expenditure)		7,841	62,913	70,754	(29,891)
Transfers between funds	(15)	4,268	(4,268)	-	-
Net movement in funds		12,109	58,645	70,754	(29,891)
Reconciliation of funds					
Total funds brought forward	(15)	102,023	151,920	253,943	283,834
Total funds carried forward	(15)	114,132	210,565	324,697	253,943

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 2023**

Company Registration Number 05282419

	Notes	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	(9)	1,267	2,532
Total fixed assets		1,267	2,532
<b>Current assets:</b>			
Stocks	(10)	-	-
Debtors	(11)	29,120	2,817
Cash at Bank & in Hand		390,478	363,702
Total current assets		419,598	366,519
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(12)	96,168	115,108
Net current assets or liabilities		323,430	251,411
Total assets less current liabilities		324,697	253,943
Creditors: Amounts falling due after more than one year	(14)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		324,697	253,943
<b>The funds of the charity:</b>			
Restricted income funds	(15)	210,565	151,920
Unrestricted income funds	(15)	114,132	102,023
Total charity funds		324,697	253,943

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 6th March 2024.

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 2023

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

	Year Ended 30 November 2023 £	Year Ended 30 November 2022 £
Net movement in funds	70,754	(29,891)
Add back depreciation	1,265	2,152
Deduct investment income	(4,399)	(597)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(26,303)	15,298
Increase/(decrease) in creditors	(18,940)	97,375
<b>Net cash used in operating activities</b>	<b>22,377</b>	<b>84,337</b>
<b>Cash flows from investment activities:</b>		
Interest	4,399	597
Purchase of fixed assets	-	(3,797)
<b>Net cash provided by investing activities</b>	<b>4,399</b>	<b>(3,200)</b>
Increase/(decrease) in cash and cash equivalents during the year	26,776	81,137
Cash and cash equivalents brought forward	363,702	282,565
<b>Cash and cash equivalents carried forward</b>	<b>390,478</b>	<b>363,702</b>

## Notes to the accounts for the year ended 30th November 2023

**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 19 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.

Notes to the accounts for the year ended 30th November 2023

(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 7% 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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil). One trustee donated expenses of £180 (2022: £105) back to the Charity.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2022
	£	£	£	£
Donations & fundraising income	4,670	5,446	10,116	16,857
	4,670	5,446	10,116	16,857

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2022
	£	£	£
Donations	16,857	-	16,857
	16,857	-	16,857

Notes to the accounts for the year ended 30th November 2023

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	November 2023	30 November	30 November	30 November
	2023	2023	2023	2022
	£	£	£	£
Restricted grants:				
Bury Community Fund	-	-	-	5,000
Bury PIMHS	-	44,443	44,443	28,458
CCG PIMHS	-	40,934	40,934	25,929
CCG MDT	-	41,232	41,232	25,273
RMBC	-	-	-	15,000
Home-Start Manchester (Big Lottery GM)	-	23,333	23,333	-
Short Breaks	-	46,964	46,964	10,000
GMCVO	-	-	-	4,300
Action Together	-	-	-	3,795
Eric Wright Trust	-	22,000	22,000	9,583
CCG Autism & Emotional Wellbeing	-	259,430	259,430	146,698
Henry Smith	-	24,000	24,000	47,400
John Lewis Fund	-	-	-	1,025
Valero	-	24,175	24,175	17,178
Zochonis	-	4,000	4,000	-
Surge	-	-	-	3,263
Sure Start Children's Centres	-	41,525	41,525	33,333
	-	572,036	572,036	376,235

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30	Year Ended	Year Ended
	November 2022	30 November	30 November
	2022	2022	2022
	£	£	£
Restricted grants:			
Bury Community Fund	-	5,000	5,000
Bury PIMHS	-	28,458	28,458
CCG PIMHS	-	25,929	25,929
CCG	-	25,273	25,273
RMBC	-	15,000	15,000
Short Breaks	-	10,000	10,000
GMCVO	-	4,300	4,300
Action Together	-	3,795	3,795
Eric Wright Trust	-	9,583	9,583
CCG Autism & Emotional Wellbeing	-	146,698	146,698
Henry Smith	-	47,400	47,400
John Lewis Fund	-	1,025	1,025
Valero	-	17,178	17,178
Surge	-	3,263	3,263
Sure Start Children's Centres	-	33,333	33,333
	-	376,235	376,235

## Notes to the accounts for the year ended 30th November 2023

## 5. Expenditure

	Family Support Activities £	Year Ended 30 November 2023 £	Year Ended 30 November 2022 £
<b>Expenditure on raising funds:</b>			
Disclosure and Barring Checks	1,192	1,192	39
Fundraising Costs	90	90	-
Advertising and marketing	8,508	8,508	2,429
	<u>9,790</u>	<u>9,790</u>	<u>2,468</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	411,378	411,378	315,434
Project Partner Fees	-	-	2,150
Recruitment	-	-	409
Administration Support	-	-	1,067
Training	3,717	3,717	2,898
Resources	1,789	1,789	-
Donations Paid	-	-	7
Covid-19 Costs	-	-	66
SIBS Costs	2,746	2,746	2,085
Subscriptions	53	53	93
Emergency Family Support	1,059	1,059	646
Volunteer Expenses	5,385	5,385	4,109
Group Activities & Support	1,884	1,884	5,234
HOME Project	427	427	675
Family Support	31	31	-
Parent Group	4,986	4,986	4,700
Activities	-	-	4,218
Sensory Resources	738	738	2,902
Hospitality	586	586	278
Beneficiary Training	9,409	9,409	6,972
Emergency Food Parcels	-	-	728
Safety Equipment	1,165	1,165	1,729
SWAP Shop	-	-	59
Travel Expenses	28,741	28,741	30,816
Bank Charges	300	300	203
Evaluation	468	468	647
Telephone	3,389	3,389	5,299
Rent	14,996	14,996	15,876
Insurance	1,483	1,483	1,311
Governance Costs	2,977	2,977	2,393
Post, Printing & Stationery	7,225	7,225	5,956
Depreciation	1,265	1,265	2,152
	<u>506,197</u>	<u>506,197</u>	<u>421,112</u>
Total expenditure	<u>515,987</u>	<u>515,987</u>	<u>423,580</u>
Restricted funds		514,569	420,256
Unrestricted funds		<u>1,418</u>	<u>3,324</u>
		<u>515,987</u>	<u>423,580</u>

Notes to the accounts for the year ended 30th November 2023

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 2023	Basis of apportionment
Accountancy Fees	-	1,161	1,161	type of expense
Professional Fees	100	-	100	type of expense
AGM Costs	690	-	690	type of expense
Payroll Bureau Fees	1,026	-	1,026	type of expense
	<u>1,816</u>	<u>1,161</u>	<u>2,977</u>	

Previous reporting period:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,110	1,110	type of expense
Accountancy Support	255	-	255	type of expense
Payroll Bureau Fees	1,028	-	1,028	type of expense
	<u>1,283</u>	<u>1,110</u>	<u>2,393</u>	

8. Analysis of staff costs

	Year Ended 30 November 2023	Year Ended 30 November 2022
	£	£
Wages and Salaries	355,480	275,814
Redundancy	6,586	-
Social Security Costs	24,708	20,584
Pension Costs	24,604	19,036
	<u>411,378</u>	<u>315,434</u>
Charitable activities	411,378	315,434
Support costs	-	-
	<u>411,378</u>	<u>315,434</u>

The average number of employees during the year was 18, FTE 15) (previous year: 13, FTE 10).

The charity considers its key management personnel comprises the trustees and Scheme Manager. The total employment benefits, including employer pension contributions of the Scheme Manager were £44,039 (previous year: £44,317). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 30 November 2023	Year Ended 30 November 2022
	£	£
Independent examination fees	1,161	1,110
	<u>1,161</u>	<u>1,110</u>

10. Tangible Fixed Assets

	Fixtures and Equipment	Computers	Total
Cost	£	£	£
At 1 December 2022	7,667	23,294	30,961
Additions	-	-	-
Disposals	-	-	-
At 30 November 2023	<u>7,667</u>	<u>23,294</u>	<u>30,961</u>
Depreciation			
At 1 December 2022	7,667	20,762	28,429
Charge for Year	-	1,265	1,265
Eliminated on Disposals	-	-	-
At 30 November 2023	<u>7,667</u>	<u>22,027</u>	<u>29,694</u>
NET BOOK VALUE			
At 30 November 2023	-	1,267	1,267
At 30 November 2022	-	2,532	2,532

11. Stocks

The charity does not hold stocks of any items.



Notes to the accounts for the year ended 30th November 2023

12. Analysis of debtors

	2023	2022
	£	£
Debtors	26,020	7
Prepayments	3,100	2,810
	<u>29,120</u>	<u>2,817</u>

Debtors and prepayments related to restricted funds £29,113 (2022: £2,810) and unrestricted funds £7 (2022: £7).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	8,473	8,323
Short-term compensated absences (holiday pay)	4,316	4,893
Other creditors and accruals	1,110	1,365
Deferred income	82,269	100,527
	<u>96,168</u>	<u>115,108</u>

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 December 2022	100,527
Amount released to income earned from charitable activities	(100,527)
Amount deferred in year	<u>82,269</u>
Balance at 30 November 2023	<u>82,269</u>

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

	2023	2022
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 December 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2023
	£	£	£	£	£
General Fund	56,136	9,259	(1,418)	4,536	68,513
Designated Fund	45,887	-	-	(268)	45,619
	<u>102,023</u>	<u>9,259</u>	<u>(1,418)</u>	<u>4,268</u>	<u>114,132</u>

Previous reporting period:

	Balance at 1 December 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2022
	£	£	£	£	£
General Fund	42,208	17,454	(3,324)	(202)	56,136
Designated Fund	47,350	-	-	(1,463)	45,887
	<u>89,558</u>	<u>17,454</u>	<u>(3,324)</u>	<u>(1,665)</u>	<u>102,023</u>

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	Employment contingency

## Notes to the accounts for the year ended 30th November 2023

## 16. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance at 1 December 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2023
	£	£	£	£	£
Bury Community Fund	512	-	(512)	-	-
Bury PIMHS	26,584	44,443	(32,140)	-	38,887
CCG MDT	-	41,232	(32,863)	-	8,369
RMBC	13,549	-	(13,549)	-	-
Short Breaks	3,788	46,964	(21,064)	-	29,688
GMCVO	2,150	-	(1,683)	-	467
Action Together	2,687	-	(1,360)	-	1,327
CCG PIMHS	18,586	40,934	(39,729)	(6,066)	13,725
Arnold Clarke	268	-	(268)	-	-
Eric Wright Trust	-	22,000	(12,000)	-	10,000
CCG Autism & Emotional Wellbeing	34,470	259,430	(230,575)	21	63,346
Henry Smith	3,057	24,000	(20,308)	24	6,773
Home-Start Manchester (Big Lottery GM)	463	23,333	(27,463)	1,263	(2,404)
John Lewis Fund	823	-	(220)	-	603
Valero	15,008	24,175	(15,308)	300	24,175
Zochonis	-	4,000	(4,000)	-	-
Surge	1,163	-	(1,163)	-	-
Sure Start Children's Centres	24,892	41,525	(59,835)	190	6,772
Restricted Donations	3,920	5,446	(529)	-	8,837
	151,920	577,482	(514,569)	(4,268)	210,565

The charity has received written consent from one funder to use the underspend on their restricted fund for future unrestricted purposes.

## Previous reporting period:

	Balance at 1 December 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2022
	£	£	£	£	£
Awards for All	4,254	-	(4,254)	-	-
Bury Community Fund	-	5,000	(4,488)	-	512
Bury PIMHS	-	28,458	(1,874)	-	26,584
CCG	-	25,273	(25,273)	-	-
RMBC	-	15,000	(1,451)	-	13,549
Short Breaks	-	10,000	(6,212)	-	3,788
GMCVO	-	4,300	(2,150)	-	2,150
Action Together	399	3,795	(1,507)	-	2,687
CCG PIMHS	27,767	25,929	(35,110)	-	18,586
Arnold Clarke	658	-	(390)	-	268
Asda	365	-	(365)	-	-
Eric Wright Trust	417	9,583	(10,000)	-	-
CCG Autism & Emotional Wellbeing	66,136	146,698	(178,364)	-	34,470
Henry Smith	7,899	47,400	(52,242)	-	3,057
Big Lottery GM	13,704	-	(13,241)	-	463
John Lewis Fund	-	1,025	(202)	-	823
Valero	-	17,178	(2,170)	-	15,008
Surge	8,469	3,263	(10,569)	-	1,163
Sure Start Children's Centres	59,566	33,333	(68,007)	-	24,892
Restricted Donations	4,642	-	(2,387)	1,665	3,920
	194,276	376,235	(420,256)	1,665	151,920

Notes to the accounts for the year ended 30th November 2023

16. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Bury Community Fund	for Group Support in Bury
Bury PIMHS	for Parent Infant Mental Health in Bury
CCG MDT	for Autism and emotional wellbeing in Rochdale, Parent Infant Mental Health Support, Group support, Rochdale Autism and ADHD support and multi-disciplinary team work
RMBC	for bereavement support
Short Breaks	for sibling support group
GMCVO	for Group Support
Action Together	for activities for children
CCG PIMHS	for parent infant mental health support
Arnold Clarke	to support families with emergencies
Eric Wright Trust	to fund a support worker to help with our waiting lists
CCG Autism & Emotional Wellbeing	support for children with autism and behavioural difficulties in Rochdale
Henry Smith	for working with families in Rochdale and Bury
Home-Start Manchester (Big Lottery GM)	for salaries
John Lewis Fund	for emergency fuel for families
Valero	for family trip and salaries
Zochonis	for advertising costs
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 2023
	£	£	£	£
Tangible fixed assets	-	-	1,267	1,267
Cash at bank and in hand	81,872	45,619	262,987	390,478
Other net current assets/(liabilities)	(13,359)	-	(53,689)	(67,048)
Creditors of more than one year	-	-	-	-
Total	68,513	45,619	210,565	324,697

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	-	-	2,532	2,532
Tangible fixed assets	-	-	2,532	2,532
Cash at bank and in hand	62,387	45,887	255,428	363,702
Other net current assets/(liabilities)	(6,251)	-	(106,040)	(112,291)
Creditors of more than one year	-	-	-	-
Total	56,136	45,887	151,920	253,943

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 2023 £	Office Equipment 2022 £
Payable within one year	-	508
Payable between 2 and five years	-	-

## Income and Expenditure Account

	Year Ended 30 November 2023 £	Year Ended 30 November 2022 £
<b>Income</b>		
Donations & fundraising income	10,116	16,857
Investment Income	4,399	597
Other	190	-
Restricted grants:		
Bury Community Fund	-	5,000
Bury PIMHS	44,443	28,458
CCG PIMHS	40,934	25,929
CCG MDT	41,232	25,273
RMBC	-	15,000
Home-Start Manchester (Big Lottery GM)	23,333	-
Short Breaks	46,964	10,000
GMCVO	-	4,300
Action Together	-	3,795
Eric Wright Trust	22,000	9,583
CCG Autism & Emotional Wellbeing	259,430	146,698
Henry Smith	24,000	47,400
John Lewis Fund	-	1,025
Valero	24,175	17,178
Zochonis	4,000	-
Surge	-	3,263
Sure Start Children's Centres	41,525	33,333
<b>Total Income</b>	<b>586,741</b>	<b>393,689</b>
<b>Expenditure</b>		
Disclosure and Barring Checks	1,192	39
Fundraising Costs	90	-
Advertising and marketing	8,508	2,429
Employment Costs	411,378	315,434
Project Partner Fees	-	2,150
Recruitment	-	409
Administration Support	-	1,067
Training	3,717	2,898
Resources	1,789	-
Donations Paid	-	7
Covid-19 Costs	-	66
SIBS Costs	2,746	2,085
Subscriptions	53	93
Emergency Family Support	1,059	646
Volunteer Expenses	5,385	4,109
Group Activities & Support	1,884	5,234
HOME Project	427	675
Family Support	31	-
Parent Group	4,986	4,700
Activities	-	4,218
Sensory Resources	738	2,902
Hospitality	586	278
Beneficiary Training	9,409	6,972
Emergency Food Parcels	-	728
Safety Equipment	1,165	1,729
SWAP Shop	-	59
Travel Expenses	28,741	30,816
Bank Charges	300	203
Evaluation	468	647
Telephone	3,389	5,299
Rent	14,996	15,876
Insurance	1,483	1,311
Governance Costs	2,977	2,393
Post, Printing & Stationery	7,225	5,956
Depreciation	1,265	2,152
<b>Total Expenditure</b>	<b>515,987</b>	<b>423,580</b>
<b>Surplus/(deficit for year)</b>	<b>70,754</b>	<b>(29,891)</b>