

**TRANSPORT FOR SICK CHILDREN LIMITED**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2024**

Registered Charity No. 1110618  
Company Limited by Guarantee (England and Wales) No. 05454582

TRANSPORT FOR SICK CHILDREN LIMITED

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## TRANSPORT FOR SICK CHILDREN

### Report of the trustees for the year ended 31<sup>st</sup> March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024 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 purposes of the charity are to relieve the need and sickness of children by the provision of voluntary transport to and from hospitals, clinics and out-patient departments for such children and their carers who reside in and around Manchester. The children mainly reside in the deprived areas of the conurbation.

The main activities are the total health needs of the child are the Charity's first consideration. The service is available to any children and their carers who are referred by a health, education or social services professional to the Charity.

To achieve its objectives the Charity maintains close relationships with its funders and, at Board level, considers Community Transport and NHS strategy. This requires being involved with Community Transport groups, such as the Greater Manchester Community Transport Forum (Steering and Development Group). 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 ensuring that children, mainly from families in difficult circumstances, attend medical appointments at the appointed time resulting in the child having the correct treatment at the right time. Stress is also reduced for the family served with a safe, friendly transport service and a child receiving timely treatment. Because the appointments are kept the NHS benefits not only from delivering the appropriate medical attention, but with a cost saving brought about by the "Did Not Attend" statistics decreasing. The "Did Not Attend" figures, which record those who did not turn up for appointments, are a major cost issue for the whole of the NHS.

### A review of our achievements and performance

The main achievement during the year was the delivery of 749 (2023 740) children to appointments, accomplishing 4,151 (2023 4,442) trips and 91,237 (2023 88,633) miles in the process.

TRANSPORT FOR SICK CHILDREN

Financial review

The Charity’s Incoming Resources totalled £157,387 (last year £162,093) in the twelve months to 31<sup>st</sup> March 2024. The sources of income were as follows:

	%	
	2024	2023
CCG’s	96.24	92.62
Donations/Fundraising	1.65	6.46
Bank Interest	2.11	0.92

Donations totalled £2,592. It, again, also includes several donations from our Volunteer Drivers. Interest rates have increased during the year resulting in £3,321 of investment income. The Charity’s need to retain liquidity has precluded long term investment, i.e. one year or more, because of income uncertainty due to changes in health care budgets and the requirement to ensure sufficient, ongoing operational funding.

Expenditure has also continued to be well controlled and is reviewed at every Board meeting. Key changes in the year compared to 2023 are:

	2024 £	2023 £	Difference £
Employment Costs	77,655	67,575	+10,080
Drivers Mileage	51,541	45,234	+6,307
Rent and Rates	19,446	17,339	+2,107
Governance Costs	2,461	2,109	+352
Telephone	1,207	1,302	-95

The charity has made a deficit of £13,131 compared with a surplus last year of £4,667. There has been an increase in mileage costs to reflect the rate change due to increased fuel costs and activity during the year. Employment costs also increased in line with the NHS Agenda for Change published pay scales for all staff. The charity has increased spending around publicity and promotion to recruit more volunteer drivers, this has been desperately needed and will continue into next year. No further spend has been allocated from the £26,168 restricted funds for the Heywood, Middleton and Rochdale area for project development and administrative costs during this financial year but this will be reviewed during 2024/25.

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 31<sup>st</sup> March 2024 was £225,195 of which £224,159 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six 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.

## TRANSPORT FOR SICK CHILDREN

The Charity's main source of income is grants and donations. 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.

### **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 key plan is to continue to maintain and expand the service in the Greater Manchester area. If funding becomes available, to have the service replicated in another UK urban area.

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

Transport for Sick Children Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4<sup>th</sup> May 2005. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17<sup>th</sup> May 2005.

### **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**

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer.

Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charities Commission and attend governance courses.

### **Organisation**

The board of trustees administers the charity. The board normally meets monthly. A senior 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, other than the payment for 4 hours work experience, at minimum wage, for the daughter of a key member of staff.

### **Reference and administrative information**

Charity Name: Transport for Sick Children Limited

Charity Number: 1110618

Company Registration Number: 05454582

**TRANSPORT FOR SICK CHILDREN****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**

Gaynor Kershaw	Acting Treasurer
Pauline Cope	Secretary
Eric Houghton	
George Stenson	Chairman
Terence Crewe	(resigned August 2023)

**Registered Office**

Stockport Business and Innovation Centre Suite 338  
Broadstone Mill  
Broadstone Road  
Stockport  
Cheshire  
SK5 7DL

**Independent Examiners**

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

**Bankers**

The Royal Bank of Scotland plc  
4 The Downs  
Altrincham  
WA14 2PY

**Solicitors**

Hale Solicitors  
Octagon House  
8a Fir Road  
Bramhall  
Stockport  
Cheshire  
SK7 2NP

TRANSPORT FOR SICK CHILDREN

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Transport for Sick Children Limited 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

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George Stenson  
Chairman

Date: 19<sup>th</sup> September 2024

**Independent examiner's report to the trustees of TRANSPORT FOR SICK CHILDREN LIMITED**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2024, 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: 19<sup>th</sup> September 2024



STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	157,402	-	157,402	160,596
Charitable Activities	(4)	-	-	-	-
Other Trading Activities	(5)	-	-	-	-
Investment Income		3,321	-	3,321	1,497
Total		160,723	-	160,723	162,093
Expenditure on:					
Raising Funds	(6)	3,793	-	3,793	9,261
Charitable Activities	(6)	170,061	-	170,061	148,070
Other	(6)	-	-	-	95
Total		173,854	-	173,854	157,426
Net movement in funds		(13,131)	-	(13,131)	4,667
Reconciliation of funds					
Total funds brought forward	(17)	318,326	26,168	344,494	339,827
Total funds carried forward	(17)	305,195	26,168	331,363	344,494

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 31 MARCH 2024**

Company registration number 05454582

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	(11)	1,036	1,534
Total fixed assets		<u>1,036</u>	<u>1,534</u>
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	46,312	2,310
Cash at Bank & in Hand		289,738	345,938
Total current assets		<u>336,050</u>	<u>348,248</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(15)	5,723	5,288
Net current assets or liabilities		<u>330,327</u>	<u>342,960</u>
Total assets less current liabilities		331,363	344,494
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>331,363</u>	<u>344,494</u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	26,168	26,168
Unrestricted income funds	(17)	305,195	318,326
Total charity funds		<u>331,363</u>	<u>344,494</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities.

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 19th September 2024

Gaynor Kershaw    Acting Treasurer

George Stenson    Chair

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

Statement of Cash Flows for the year ending 31 March 2024

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

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	(13,131)	4,667
Add back depreciation	2,052	1,535
Deduct investment income	(3,321)	(1,497)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(44,002)	1,496
Increase/(decrease) in creditors	435	(860)
<b>Net cash used in operating activities</b>	<b>(57,967)</b>	<b>5,341</b>
<b>Cash flows from investment activities:</b>		
Interest	3,321	1,497
Purchase of fixed assets	(1,554)	-
<b>Net cash provided by investing activities</b>	<b>1,767</b>	<b>1,497</b>
Increase/(decrease) in cash and cash equivalents during the year	(56,200)	6,838
Cash and cash equivalents brought forward	345,938	339,100
<b>Cash and cash equivalents carried forward</b>	<b>289,738</b>	<b>345,938</b>

## 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 is 1 restricted fund.

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 17.

**(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 8.

**(g) Costs of raising funds**

The costs of raising funds consists of membership fees, website and publicity and marketing.

**(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

(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 operates an auto enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

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 (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

The daughter of a key member of staff was paid for 4 hours work experience, at minimum wage, during the year.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	£	£	£	£
Donations	2,592	-	2,592	10,089
General grants:				
NHS Wigan CCG	11,788	-	11,788	11,270
NHS Bolton CCG	13,420	-	13,420	14,988
NHS Bury CCG	4,603	-	4,603	4,401
NHS Heywood, Middleton and Rochdale CCG	29,494	-	29,494	28,196
NHS Central Manchester CCG	35,502	-	35,502	33,941
NHS Oldham CCG	20,073	-	20,073	19,190
NHS Salford CCG	15,800	-	15,800	15,105
NHS Stockport CCG	7,373	-	7,373	7,049
NHS Tameside and Glossop CCG	9,743	-	9,743	9,315
NHS Trafford CCG	6,983	-	6,983	6,676
Drivers' Donations	-	-	-	140
Gift Aid	31	-	31	236
	157,402	-	157,402	160,596

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2023	31 March	31 March
	£	£	£
Donations	10,089	-	10,089
General grants:			
NHS Wigan CCG	11,270	-	11,270
NHS Bolton CCG	14,988	-	14,988
NHS Bury CCG	4,401	-	4,401
NHS Heywood, Middleton and Rochdale CCG	28,196	-	28,196
NHS Central Manchester CCG	33,941	-	33,941
NHS Oldham CCG	19,190	-	19,190
NHS Salford CCG	15,105	-	15,105
NHS Stockport CCG	7,049	-	7,049
NHS Tameside and Glossop CCG	9,315	-	9,315
NHS Trafford CCG	6,676	-	6,676
Drivers' Donations	140	-	140
Gift Aid	236	-	236
	160,596	-	160,596

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	£	£	£	£
Membership	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2023	31 March	31 March
	£	£	£
Membership	-	-	-
	-	-	-

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	£	2024	2024	2023
		£	£	£
Fundraising events	-	-	-	-
Previous reporting period	-	-	-	-
	Unrestricted	Restricted	Total Funds	
	Year Ended 31	Year Ended	Year Ended	
	March 2023	31 March	31 March	
	£	2023	2023	
		£	£	
Fundraising events	-	-	-	
	-	-	-	

6. Expenditure

	Provision of	Year Ended	Year Ended
	Voluntary	31 March	31 March
	Transport	2024	2023
	£	£	£
Expenditure on raising funds:			
Membership Fees	715	715	851
Website	300	300	2,855
Publicity and Promotion	2,778	2,778	5,555
	3,793	3,793	9,261
Expenditure on charitable activities:			
Employment Costs	77,655	77,655	67,575
Room Hire	643	643	-
Training	303	303	1,134
Taxi's for Appointments	1,047	1,047	437
Drivers' Mileage	51,541	51,541	45,234
Car Seats	509	509	844
DBS Checks	160	160	112
Minor Equipment, Repairs and Security	25	25	176
IT Maintenance	3,638	3,638	4,119
Parties and Celebrations	1,809	1,809	1,546
Telephone	1,207	1,207	1,302
Travel	269	269	236
Rent and Rates	19,446	19,446	17,339
Insurance	512	512	480
Bank Charges	418	418	350
Governance and Support Costs	2,461	2,461	2,109
Post, Printing & Stationery	6,366	6,366	3,542
Depreciation	2,052	2,052	1,535
	170,061	170,061	148,070
Other expenditure:			
Sundries	-	-	95
	-	-	95
	173,854	173,854	157,426
Restricted funds		-	-
Unrestricted funds		173,854	157,426
		173,854	157,426

7. Analysis of expenditure on charitable activities

The charity performs only one activity which is the provision of voluntary transport to and from hospitals, clinics and outpatients departments for children and their carers who live in and around Manchester.

8. 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 2024	Basis of apportionment
Accountancy Fees	-	930	930	type of expense
Accountancy Support	408	-	408	type of expense
AGM Costs	-	895	895	type of expense
Professional Fees	228	-	228	type of expense
	<u>636</u>	<u>1,825</u>	<u>2,461</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	925	925	type of expense
AGM Costs	-	847	847	type of expense
Professional Fees	337	-	337	type of expense
	<u>337</u>	<u>1,772</u>	<u>2,109</u>	

9. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	76,624	67,166
Holiday Pay Accrual Adjustments	-	(366)
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	1,031	775
	<u>77,655</u>	<u>67,575</u>
Charitable activities	77,655	67,575
Support costs	-	-
	<u>77,655</u>	<u>67,575</u>

The average number of employees during the year was 5 (previous year: 5).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	930	925
	<u>930</u>	<u>925</u>



11. Tangible Fixed Assets

	Computer Equipment	Total
Cost	£	£
At 1 April 2023	10,718	10,718
Additions	1,554	1,554
At 31 March 2024	12,272	12,272
Depreciation		
At 1 April 2023	9,184	9,184
Charge for Year	2,052	2,052
At 31 March 2024	11,236	11,236
NET BOOK VALUE		
At 31 March 2024	1,036	1,036
At 31 March 2023	1,534	1,534

12. Stocks

The organisation does not hold any stocks.

13. Analysis of debtors

	2024	2023
	£	£
Debtors	43,799	-
Prepayments	2,513	2,310
	46,312	2,310

Debtors and prepayments related to unrestricted funds both in 2024 and 2023.

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	4,011	3,989
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,438	1,025
Deferred income	-	-
Taxation and social security costs	274	274
	5,723	5,288

15. Deferred income

The organisation did not defer any income (2023: £nil).

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

	2024	2023
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	238,326	160,723	(173,854)	-	225,195
Designated Funds	80,000	-	-	-	80,000
	318,326	160,723	(173,854)	-	305,195

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	233,659	162,093	(157,426)	-	238,326
Designated Funds	80,000	-	-	-	80,000
	313,659	162,093	(157,426)	-	318,326

Name of unrestricted fund:

General Fund  
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds  
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	26,168	-	-	-	26,168

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	26,168	-	-	-	26,168

Name of restricted fund:

Restricted Donations

Description, nature and purpose of the fund

to be used in Heywood, Middleton and Rochdale areas only

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	1,036	-	-	1,036
Cash at bank and in hand	183,570	80,000	26,168	289,738
Other net current assets/(liabilities)	40,589	-	-	40,589
Creditors of more than one year	-	-	-	-
Total	225,195	80,000	26,168	331,363

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	1,534	-	-	1,534
Cash at bank and in hand	239,770	80,000	26,168	345,938
Other net current assets/(liabilities)	(2,978)	-	-	(2,978)
Creditors of more than one year	-	-	-	-
Total	238,326	80,000	26,168	344,494

19. 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.

## Income and Expenditure Account

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Income</b>		
Donations	2,592	10,089
General grants:		
NHS Wigan CCG	11,788	11,270
NHS Bolton CCG	13,420	14,988
NHS Bury CCG	4,603	4,401
NHS Heywood, Middleton and Rochdale CCG	29,494	28,196
NHS Central Manchester CCG	35,502	33,941
NHS Oldham CCG	20,073	19,190
NHS Salford CCG	15,800	15,105
NHS Stockport CCG	7,373	7,049
NHS Tameside and Glossop CCG	9,743	9,315
NHS Trafford CCG	6,983	6,676
Drivers' Donations	-	140
Gift Aid	31	236
Membership	-	-
Investment Income	3,321	1,497
Fundraising events	-	-
<b>Total Income</b>	<b>160,723</b>	<b>162,093</b>
<b>Expenditure</b>		
Membership Fees	715	851
Website	300	2,855
Publicity and Promotion	2,778	5,555
Employment Costs	77,655	67,575
Room Hire	643	-
Training	303	1,134
Taxi's for Appointments	1,047	437
Drivers' Mileage	51,541	45,234
Car Seats	509	844
DBS Checks	160	112
Minor Equipment, Repairs and Security	25	176
IT Maintenance	3,638	4,119
Parties and Celebrations	1,809	1,546
Telephone	1,207	1,302
Travel	269	236
Rent and Rates	19,446	17,339
Bank Charges	418	350
Insurance	512	480
Governance and Support Costs	2,461	2,109
Post, Printing & Stationery	6,366	3,542
Depreciation	2,052	1,535
Sundries	-	95
<b>Total Expenditure</b>	<b>173,854</b>	<b>157,426</b>
<b>Surplus/(deficit for year)</b>	<b>(13,131)</b>	<b>4,667</b>