

TRANSPORT FOR SICK CHILDREN LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 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 692 (2024 749) children to appointments, accomplishing 3,841 (2024 4,151) trips and 76,552 (2024 91,237) miles in the process.

TRANSPORT FOR SICK CHILDREN

Financial review

The Charity's Incoming Resources totalled £169,598 (last year £160,723) in the twelve months to 31st March 2025. The sources of income were as follows:

	%	
	2025	2024
NHS ICB	91.81	96.24
Donations/Fundraising	1.64	1.65
Bank Interest	6.39	2.11

Donations totalled £2,778 this year. This included a £400.00 donation from Vernon Building Society and several donations from our Volunteer Drivers and families that use the service. There were cuts to interest rates in August 2024 but remained steady during the financial year resulting in around £10,844 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 2024 are:

	2025 £	2024 £	Difference £
Employment Costs	88,097	77,655	+10,442
Drivers Mileage	48,397	51,541	-3,144
Rent and Rates	19,795	19,446	+349
Governance Costs	2,398	2,461	-63
Telephone	1,121	1,207	-86

The charity has made a deficit of £24,190 compared with a deficit last year of £13,131.

£16,185 of the deficit this year is due to donations made from the Heywood, Middleton and Rochdale (HMR) Fund. These funds were restricted for the benefit of Heywood, Middleton and Rochdale resident children. Fourteen HMR charitable organisations applied to the fund, with ten being successful after consideration by the Board receiving donations ranging from £750 - £2,200. Employment costs also increased in line with the NHS Agenda for Change published pay scales for all staff. The charity continued to prioritise spending around publicity and promotion to recruit more volunteer drivers; this has been desperately needed and will continue into next year.

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 31st March 2025 was £217,190 of which £216,672 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 4th May 2005. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17th 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	
Julie Baum		(appointed October 2024)
Shun Chan		(appointed October 2024)

Registered Office

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

Independent Examiners

Hilton-Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

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

The Charity Bank Limited
Fosse House
182 High Street
Tonbridge
TN9 1BE

Solicitors

Hale Solicitors
Octagon House, 8a Fir Road
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

George Stenson
Chairman

Date: 3rd October 2025

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 31st March 2025, 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.



James Hilton Jones FCCA

Hilton Jones t/a Community Accountancy Service, Hollinwood Business Centre, Albert Street, Oldham OL8 3QL

Date: 3rd October 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	158,754	-	158,754	157,402
Charitable Activities	(4)	-	-	-	-
Other Trading Activities	(5)	-	-	-	-
Investment Income		10,844	-	10,844	3,321
Total		169,598	-	169,598	160,723
Expenditure on:					
Raising Funds	(6)	3,368	-	3,368	3,793
Charitable Activities	(6)	174,235	16,185	190,420	170,061
Other	(6)	-	-	-	-
Total		177,603	16,185	193,788	173,854
Net movement in funds		(8,005)	(16,185)	(24,190)	(13,131)
Reconciliation of funds					
Total funds brought forward	(17)	305,195	26,168	331,363	344,494
Total funds carried forward	(17)	297,190	9,983	307,173	331,363

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 2025

Company registration number 05454582

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	518	1,036
Total fixed assets		518	1,036
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	1,641	46,312
Cash at Bank & in Hand		310,486	289,738
Total current assets		312,127	336,050
Liabilities:			
Creditors: Amounts falling due within one year	(15)	5,472	5,723
Net current assets or liabilities		306,655	330,327
Total assets less current liabilities		307,173	331,363
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		307,173	331,363
The funds of the charity:			
Restricted income funds	(17)	9,983	26,168
Unrestricted income funds	(17)	297,190	305,195
Total charity funds		307,173	331,363

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 3rd October 2025

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 2025

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

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Net movement in funds	(24,190)	(13,131)
Add back depreciation	518	2,052
Deduct investment income	(10,844)	(3,321)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	44,671	(44,002)
Increase/(decrease) in creditors	(251)	435
Net cash used in operating activities	9,904	(57,967)
Cash flows from investment activities:		
Interest	10,844	3,321
Purchase of fixed assets	-	(1,554)
Net cash provided by investing activities	10,844	1,767
Increase/(decrease) in cash and cash equivalents during the year	20,748	(56,200)
Cash and cash equivalents brought forward	289,738	345,938
Cash and cash equivalents carried forward	310,486	289,738

Notes to the accounts for the year ended 31st March 2025

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 (2024: £nil). Expenses paid to the trustees in the year totalled £80 (2024: £nil). This comprised one trustee paid for travel expenses. The daughter of an employee was paid for work experience in July and August 2024.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Donations	2,778	-	2,778	2,592
General grants:				
NHS Wigan	11,859	-	11,859	11,788
NHS Bolton	13,501	-	13,501	13,420
NHS Bury	4,631	-	4,631	4,603
NHS Heywood, Middleton and Rochdale	29,670	-	29,670	29,494
NHS Central Manchester	35,715	-	35,715	35,502
NHS Oldham	20,193	-	20,193	20,073
NHS Salford	15,895	-	15,895	15,800
NHS Stockport	7,417	-	7,417	7,373
NHS Tameside and Glossop	9,802	-	9,802	9,743
NHS Trafford	7,025	-	7,025	6,983
Gift Aid	268	-	268	31
	<u>158,754</u>	<u>-</u>	<u>158,754</u>	<u>157,402</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations	2,592	-	2,592
General grants:			
NHS Wigan	11,788	-	11,788
NHS Bolton	13,420	-	13,420
NHS Bury	4,603	-	4,603
NHS Heywood, Middleton and Rochdale	29,494	-	29,494
NHS Central Manchester	35,502	-	35,502
NHS Oldham	20,073	-	20,073
NHS Salford	15,800	-	15,800
NHS Stockport	7,373	-	7,373
NHS Tameside and Glossop	9,743	-	9,743
NHS Trafford	6,983	-	6,983
Gift Aid	31	-	31
	<u>157,402</u>	<u>-</u>	<u>157,402</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Membership	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Membership	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	-	-	-
	-	-	-

6. Expenditure

	Provision of Voluntary Transport £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on raising funds:			
Membership Fees	604	604	715
Website	2,263	2,263	300
Publicity and Promotion	501	501	2,778
	3,368	3,368	3,793

Expenditure on charitable activities:

Employment Costs	88,097	88,097	77,655
Room Hire	75	75	643
Training	86	86	303
Taxi's for Appointments	-	-	1,047
Drivers' Mileage	48,397	48,397	51,541
Car Seats	740	740	509
DBS Checks	237	237	160
Minor Equipment, Repairs and Security	78	78	25
Donations Paid	17,283	17,283	-
IT Maintenance	4,166	4,166	3,638
Parties and Celebrations	2,315	2,315	1,809
Telephone	1,121	1,121	1,207
Travel	209	209	269
Rent and Rates	19,795	19,795	19,446
Insurance	566	566	512
Bank Charges	405	405	418
Governance and Support Costs	2,398	2,398	2,461
Post, Printing & Stationery	3,934	3,934	6,366
Depreciation	518	518	2,052
	190,420	190,420	170,061

Other expenditure:

Sundries	-	-	-
	-	-	-
	193,788	193,788	173,854

Restricted funds	16,185	-
Unrestricted funds	177,603	173,854
	193,788	173,854

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 2025	Basis of apportionment
Accountancy Fees	-	958	958	type of expense
Accountancy Support	306	-	306	type of expense
Trustees Expenses	-	171	171	type of expense
AGM Costs	-	894	894	type of expense
Professional Fees	69	-	69	type of expense
	<u>375</u>	<u>2,023</u>	<u>2,398</u>	

Previous reporting period

	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>	

9. Analysis of staff costs

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Wages and Salaries	86,188	76,990
Holiday Pay Accrual Adjustments	-	(366)
Redundancy	-	-
Social Security Costs	642	-
Pension Costs	1,267	1,031
	<u>88,097</u>	<u>77,655</u>
Charitable activities	88,097	77,655
Support costs	-	-
	<u>88,097</u>	<u>77,655</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 2025 £	Year Ended 31 March 2024 £
Independent examination fees	958	930
	<u>958</u>	<u>930</u>

11. Tangible Fixed Assets

	Computer Equipment	Total
Cost	£	£
At 1 April 2024	12,272	12,272
Additions	-	-
At 31 March 2025	12,272	12,272
Depreciation		
At 1 April 2024	11,236	11,236
Charge for Year	518	518
At 31 March 2025	11,754	11,754
NET BOOK VALUE		
At 31 March 2025	518	518
At 31 March 2024	1,036	1,036

12. Stocks

The organisation does not hold any stocks.

13. Analysis of debtors

	2025	2024
	£	£
Debtors	51	43,799
Prepayments	1,590	2,513
	1,641	46,312

Debtors and prepayments related to unrestricted funds both in 2025 and 2024.

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	3,850	4,011
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,264	1,438
Deferred income	-	-
Taxation and social security costs	358	274
	5,472	5,723

15. Deferred income

The organisation did not defer any income (2024: £nil).

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

	2025	2024
	£	£
Provisions for liabilities	-	-
	-	-

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

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	225,195	169,598	(177,603)	-	217,190
Designated Funds	80,000	-	-	-	80,000
	<u>305,195</u>	<u>169,598</u>	<u>(177,603)</u>	<u>-</u>	<u>297,190</u>

Previous reporting period

	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
	<u>318,326</u>	<u>160,723</u>	<u>(173,854)</u>	<u>-</u>	<u>305,195</u>

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 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Restricted Donations	26,168	-	(16,185)	-	9,983
	<u>26,168</u>	<u>-</u>	<u>(16,185)</u>	<u>-</u>	<u>9,983</u>

Previous reporting period

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

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 2025
	£	£	£	£
Tangible fixed assets	518	-	-	518
Cash at bank and in hand	220,503	80,000	9,983	310,486
Other net current assets/(liabilities)	(3,831)	-	-	(3,831)
Creditors of more than one year	-	-	-	-
Total	217,190	80,000	9,983	307,173

Previous reporting period

	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

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 2025 £	Year Ended 31 March 2024 £
Income		
Donations	2,778	2,592
General grants:		
NHS Wigan	11,859	11,788
NHS Bolton	13,501	13,420
NHS Bury	4,631	4,603
NHS Heywood, Middleton and Rochdale	29,670	29,494
NHS Central Manchester	35,715	35,502
NHS Oldham	20,193	20,073
NHS Salford	15,895	15,800
NHS Stockport	7,417	7,373
NHS Tameside and Glossop	9,802	9,743
NHS Trafford	7,025	6,983
Gift Aid	268	31
Membership	-	-
Investment Income	10,844	3,321
Fundraising events	-	-
Total Income	169,598	160,723
Expenditure		
Membership Fees	604	715
Website	2,263	300
Publicity and Promotion	501	2,778
Employment Costs	88,097	77,655
Room Hire	75	643
Training	86	303
Taxi's for Appointments	-	1,047
Drivers' Mileage	48,397	51,541
Car Seats	740	509
DBS Checks	237	160
Minor Equipment, Repairs and Security	78	25
Donations Paid	17,283	-
IT Maintenance	4,166	3,638
Parties and Celebrations	2,315	1,809
Telephone	1,121	1,207
Travel	209	269
Rent and Rates	19,795	19,446
Bank Charges	405	418
Insurance	566	512
Governance and Support Costs	2,398	2,461
Post, Printing & Stationery	3,934	6,366
Depreciation	518	2,052
Sundries	-	-
Total Expenditure	193,788	173,854
Surplus/(deficit for year)	(24,190)	(13,131)