

Registered number: 5577388
Charity number: 1114489

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

AUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

J M Malowana-Murphy
C J Porter
J Skaria
L Flood (resigned 30/11/2023)
M Fullalove
D Jameson
N Malley

Company registered number

5577388

Charity registered number

1114489

Registered office

St Anne's House
France Street
Blackburn
Lancashire
BB2 1LX

Company secretary

Reverend J P McCartney

Chief executive officer

Reverend J P McCartney

Independent auditors

Smith & Goulding Limited
Chartered Accountants and Statutory Auditors
2 Southport Road
Chorley
Lancashire
PR7 1LB

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Advisers (continued)

Solicitors

Farleys Solicitors
Hurstwood Court
Dutton's Way
Shadsworth Business Park
Blackburn
BB1 2QR

Accountancy Services

CW Accountants Ltd
3.0 Brotherston Drive
Blackburn
Lancashire
BB2 4FJ

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report together with the audited financial statements of the charity T.H.O.M.A.S. (Those on the Margins of a Society) (the charity) for the year ended 31st March 2024. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

T.H.O.M.A.S. is a charitable organisation dedicated to supporting individuals affected by drug and alcohol misuse. It offers rehabilitation, resettlement, and housing support services while also educating the public about the impacts of substance misuse, homelessness, mental health and social exclusion. Additionally, it operates a Drop-in Centre to assist those in need. Its mission is upheld through a robust framework of policies and procedures.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

As part of its recovery services, THOMAS offers psychosocial programmes designed to assist individuals in addressing their drug and alcohol addictions. The organisation employs an integrated approach to psychosocial interventions in Blackburn, Salford, and Bolton. This approach includes:

- Supporting the establishment of conveniently located recovery housing with an impressive community spirit.
- Providing residential rehabilitation, including a unit specifically for female rehabilitation.
- Implementing a dynamic group programme at each location that advocates the 12-step philosophy
- Delivering various holistic, recovery-focused services, including support for detox and the transition from residential rehabilitation to community-based support.
- Offering drop-in facilities, assertive outreach recovery programmes incorporating cognitive, social, and interpersonal methods, and assistance with broader issues related to addiction.
- Supplying a daily hot meal for individuals in need in Blackburn.
- Collaborating as a subcontractor in the delivery of recovery programmes with GMMH (Greater Manchester Mental Health Trust Foundation)
- Providing accommodation and support for transitioning to independent living.
- Offering volunteer placements to help individuals gain skills and build confidence.
- Supporting people into employment.

The charity has commendable cognitive and reflective spiritual programmes, fostering a robust and optimistic culture of sustainable recovery. Moreover, its peer-led initiatives play a pivotal role in ensuring meaningful involvement. The charity's specialised ethos encourages observational learning, emphasising that individuals can transform negative behaviours by living in a community and learning from one another. Asset-based community resources play a crucial role in its comprehensive strategy, facilitating enduring growth and the establishment of individual assets based on the strengths and potentials of its recovery communities.

Similarly, the charity operates as a primary contractor in the broader framework of local authority commissioning for integrated services in Blackburn and Darwen. Additionally, it engages in spot purchase arrangements for drug and alcohol rehabilitation beds commissioned across England.

Furthermore, the charity links in with mental health services, homeless services, vulnerable adults, and children

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services to support the needs of the charity's service users,

Complex, vulnerable adults can be signposted or supported in partnership with other specialist services in an integrated care and social support strategy.

c. VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers involved in service provision and working in the charity shop. The number of volunteer hours provided during the year is estimated to have been over 6,240. If this is conservatively valued at £10.42 an hour, the volunteer effort amounts to over £65,020.

Equally, the charity is thankful to Salford Diocese for the free use of St Anne's House, Blackburn, St Boniface's Presbytery, Salford, and St Ethelbert' Bolton.

PUBLIC BENEFIT

Our main activities and who we try to help are described below. The trustees have given due regard to the guidance published by the Charity Commission and are confident that the activities of the charity comply with Section 17(5) of the Charities Act 2011. All our charitable activities focus on the prevention and treatment of drug and alcohol abuse and are undertaken to further our charitable purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES

THOMAS has continued to strengthen its work in addressing substance addiction, poverty, and mental health. The Charity has focused on providing comprehensive support services, helping individuals overcome addiction, supporting people in poverty, and managing mental health challenges. THOMAS has aimed to empower vulnerable groups through targeted interventions in residential and community-based programmes, fostering recovery, resilience, and long-term well-being. In this financial THOMAS worked with around 836 people; 313 referrals were made to its residential rehabilitation projects, with 266 assessments and 135 admissions; 250 people accessed its Drop-in Centre for a hot meal, where 10,664 meals were served. 185 individuals engaged with its reach-out project into hostels and the wider community.

Projects are outlined below.

Witton Bank Residential Rehabilitation Unit Blackburn

- 163 Referrals
- 137 Assessments
- 55 Admissions
- 29 Planned Discharges
- 33 Unplanned Discharges

Galligreaves Stage 2 Residential Project Blackburn

- 16 Admissions
- 3 Planned Discharges
- 3 Unplanned Discharges

Oozehead Recovery House Blackburn

- 3 Admissions
- 1 Unplanned Discharges

Salford Residential Project (Stage 1)

- 150 Referrals
- 102 Assessments
- 37 Admissions
- 18 Planned Discharges

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- 20 Unplanned Discharges

Salford Residential Project (Stage 2)

- 15 Admissions
- 4 Planned Discharges
- 4 Unplanned Discharges

Bolton Residential Project

- 27 Assessments
- 9 Admissions
- 8 Planned Discharges
- 2 Unplanned Discharges

Drop-in-Centre Project Blackburn

- 250 people accessed the centre
- 120 new registrations

Criminal Justice Project

- 185 individuals engaged with the project living in hostels in Blackburn & Darwen

Mutual Aid & Support

Mutual aid and peer support is a significant component of THOMAS' mission. Its residential projects foster an environment where individuals can experience transformative change through shared commitment and connection. Service users become recovery ambassadors, not only offering guidance and encouragement to one another on their rehabilitation journeys but also extending this support to others in the local community struggling with addiction. Through mutual aid, individuals in recovery benefited from reciprocal support that created a sense of belonging and purpose, which is often crucial in overcoming addiction. This environment allowed service users to gain strength and resilience by seeing their struggles mirrored in others and by recognising the progress they had each made.

Witton Bank Blackburn

Witton Bank serves as a rehabilitation unit specialising in drug and alcohol recovery for men with a history of substance dependency. The facility provides 24-hour support and housing for a maximum of 21 individuals. The rehabilitation programme spans 26 weeks, during which participants focus on addressing challenges associated with drug and alcohol misuse, where they develop strategies to overcome addictive behaviour. During the year, there were 55 admissions to the project. Most residents came from Blackburn with Darwen, with whom the project holds a block contract. Additionally, other residents were from various locations throughout England via spot purchase provision from other local authorities.

Supported Housing Blackburn

16 individuals moved into a supported housing scheme and were supported in volunteering, education, and some secured employment. Each resident was provided with a self-contained flat and followed a case management process, which included a structured support plan with specific goals and regular target reviews. The project maintained a drug and alcohol-free environment.

Oozehead House Blackburn

The Oozehead House in Blackburn provided a stable community for up to 3 people throughout the year.

Salford Stage 1 Houses

A structured psychosocial programme working with drug and alcohol recovery providing residential accommodation in Salford continued with daily group sessions and individual mentoring. During the reporting period, 37 individuals joined the project. In addition to existing clients from the previous year, 22 men were

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admitted to St Boniface House, and 15 women found accommodation in the Female House. Diverse recovery groups were conducted, covering topics such as conflict resolution, providing strategies for addressing addiction triggers, recovery mapping exercises, techniques for maintaining abstinence, and various other psychosocial interventions.

Salford Stage 2 Houses

In addition to clients from the previous year, 15 people moved into the stage 2 housing, living in the community and engaging in volunteering, training, and education. Mutual aid and support reinforced the ongoing process of cognitive change. The stage 2 project continued the work of stage 1 and encouraged residents to examine behaviour, cultivating pro-social engagement and ongoing learning.

Manchester Road House – Salford

The Manchester Road House was available for service users in stage 2.

Bolton House

The St. Ethelbert's Recovery House provided a 24/7 supportive residential community with a 12-step psychosocial environment. 9 people were admitted into its community.

Criminal Justice Project Blackburn

The criminal justice project engaged with 185 individuals, promoting abstinence-based recovery support facilitated through motivational group sessions and assistance from recovery peers. It explored pathways for individuals to transition from hostels to residential rehabilitation. This project was funded by the SSMTRG (Supplementary Substance Misuse Recovery Grant).

Drop-in-Centre Blackburn

The Drop-in Centre supported 250 individuals who accessed its service during the year, including 120 new registrations. The project provided a vital resource for individuals experiencing various forms of hardship, including poverty, social isolation, substance misuse, mental health challenges, homelessness, and other social barriers.

A core support component of the centre involved providing hot, nutritious meals daily. Over the year, 10,664 meals were prepared, ensuring that each visitor could rely on a consistent source of nourishment.

Bridge to Home Project

THOMAS has worked within a consortium led by Spring North Blackburn for the past twelve months, contributing to the Bridge to Home initiative. The programme is designed to support individuals transitioning from mental health hospital wards back into their local communities, ensuring they receive the necessary assistance and resources for a successful recovery journey. The programme has successfully assisted 176 patients across Lancashire, working within Blackburn, Blackpool, and Preston hospitals to connect patients with their needed support. We have coordinated the service by providing a manager to work with the other partners, feeding into the overall management team led by Spring North.

Dynamic Intelligence Learning Framework (BRIEF Coaching)

As part of the Dynamic Intelligence Learning Framework, the BRIEF Coaching Programme provided a unique opportunity for former service users with histories of addiction to progress into trainee coaching roles. The initiative aimed to build resilience and enhance professional development. Throughout the programme, trainees engaged with academic content and real-world coaching scenarios, which helped them develop coaching skills. At its heart, BRIEF Coaching aimed to be more than a professional training scheme – it embodied hope and personal transformation. By leveraging the strengths and insights gained from their recovery journeys, trainees were equipped to make a tangible impact in the lives of those they coached.

Trainee BRIEF Coaches Share Their Experiences

Trainee 1

In the past year, I have learned and developed skills for my personal and professional life. I have developed a

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greater self-awareness in both of these areas. When I first became a trainee BRIEF coach, I was six months clean; I had come from a life of using drugs, crime, hostels and prison. When I began the 12-month course, I was willing to learn and achieve, but I didn't have professional knowledge of work life, boundaries, academia, and self-awareness. My social skills and communication skills were basic. I had low confidence and low self-esteem. Since joining Dynamic Intelligence, I have been highly interested in what it offers and have developed a passion for learning. In the coming year, I plan to attend university and be supported by Dynamic Intelligence Learning.

Trainee 2

I've just finished the 12-month Dynamic Intelligence learning programme and have been working as a lived experience worker in THOMAS. Over the last twelve months, I've focused on self-development, and my confidence has grown significantly. I've enjoyed working alongside other people. The coaching programme has helped me discover new things about myself and work with a new skill base.

Trainee 3

Over the last twelve months, I've grown in confidence. The coaching programme has helped me tremendously. My placement in THOMAS has been working with people who visit its drop-in-centre daily, and we give out hot meals to those in need. I am starting a new post as a lived experience worker in a mental health project.

Case Studies of Service Users.

Service User 1

Before I came to THOMAS, I lived in a hostel in Blackburn. I was taking crack and Pregabalin nearly every day and smoking Cannabis. I felt trapped as I had been in THOMAS before and knew there was a better way to live. I had got myself into a toxic relationship with a girl who was using substances. I was in a bad way and owed people money for drugs, and deep down, I knew I had to change my life. I had lost everything again: my health, family and friends. Whilst in the hostel, I started engaging in groups with staff from the THOMAS project, which opened my eyes and made me want to get into recovery again. Arriving in THOMAS was like going home; I wanted to be clean from drugs. I am so grateful to the THOMAS staff for getting me into rehab and helping me. I've been here for two months and have changed a lot. I had a shaky start and wanted to leave, but I stayed. I am now on step 3 and feeling better. I feel like I am changing. I feel a lot happier, thanks, THOMAS. I am seeing and speaking to my family again and want them to be proud. I know it does not happen overnight, but I hope they will be proud of me if I keep being consistent.

Service User 2

I woke up one morning, and my girlfriend had been out all night. She messaged me and asked to meet, and I agreed. When I met up with her, I knew she was lying about where she had been, so I confronted her. After an argument, she asked me for the keys to her house and then kicked me out. I was homeless again. I asked my brother if I could stay for a night, and he reluctantly agreed. The next day, I went to a hostel and asked for a room. I knew the staff as I had lived there before. Luckily, there was a room. I told the staff that I was only smoking cannabis, but on paydays, I was smoking Crack. I thought I was okay because I was not on heroin. On paydays, I would get back with my girlfriend and smoke crack; she would then argue with me and kick me out. I missed rent due to spending money with her, so I was in arrears.

I did manage to pay it mostly through each month, and the rest was on Crack. I then started borrowing money from other residents. This became a monthly cycle, and I was getting out of control. My life was just a cycle of this, and I felt hopeless, down and depressed. I would attend groups run by THOMAS every Friday. I was convinced the groups were for me because they were always relevant to me. My answer would always be no, but I am okay. I thought that I was not suffering consequences even though I was. At Christmas, my mum came to visit and stayed with my brother. I told her I was smoking Crack again. Before I left her on Christmas Eve, I asked to borrow £10. She said she only had £10. I took it from her purse. My mum said to my brother that I snatched it. Which made me feel very bad. 2 weeks later she was dead, the last time I saw her I took the money, THIS BROKE ME. A few days later, I spoke to a THOMAS member of staff and returned to the THOMAS Rehab. This time, I am seeing that my life needs to change. It's good to be here at THOMAS.

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Care Quality Commission Report

THOMAS House Bolton was inspected on 13 June 2023, and the report was published on the CQC website on 26/7/2023. The overall inspection was Good in all areas.

The report stated the following:

- The service provided safe care. The service had enough staff. Staff assessed and managed risk well and followed good practice with respect to safeguarding.
- Staff developed holistic, recovery-oriented care plans informed by a comprehensive assessment. They provided a range of treatments suitable to the client's needs and in line with national guidance about best practices.
- The teams included or had access to the full range of specialists required to meet clients' needs under their care. Managers ensured that these staff received training, supervision and appraisal. Staff worked well as a multidisciplinary team and with relevant services outside the organisation.
- Staff treated clients with compassion and kindness and understood the individual needs of clients. They actively involved clients in decisions and care planning.
- The service was easy to access. The staff planned and managed discharge well and had alternative pathways for people whose needs could not be met.
- The service was well-led, and the governance processes ensured its procedures ran smoothly.

Medical Students

We continued to provide social care placements for medical students at the University of Central Lancashire. Sixteen third-year students joined the THOMAS team for one month to gain a deeper understanding of the social determinants of health and the impact of drug and alcohol rehabilitation.

Furniture Restoration Shops in Accrington.

Our two charity furniture shops in Accrington have remained closed due to insufficient funding to sustain the project. However, they are rent-free and store considerable furniture for future project development.

John Bentham

John Bentham, our longest-serving employee, retired this year after over 20 years of dedicated service. Throughout his time with THOMAS, John played an integral role in our journey, contributing his wide array of talents to various aspects of our work. From supporting our technology needs to serving as a skilled handyman, John's versatility was invaluable. He was also instrumental in the production of Edges magazine, several in-house documentaries, and our annual presentations, often working behind the scenes to ensure everything ran smoothly. We are deeply grateful for all that he has done and wish him the very best in his retirement.

b. INVESTMENT POLICY AND PERFORMANCE

The trustees retain funds in an interest bearing account and take advantage of the interest received albeit currently at low rates.

FINANCIAL REVIEW

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. RESERVES POLICY

The unrestricted general fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The Trustees are aiming to hold free reserves of six months of the operating expenditure of the charity. The Trustees have examined the requirement to maintain free reserves

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and have concluded that the most appropriate level is six months of operational expenditure. This has not yet been achieved, although reserves are increasing to meet this requirement. At 31 March 2024, the charity had total funds of £1,538,854, of which £1,336,742 represented unrestricted funds.

c. FINANCIAL RESULTS FOR THE YEAR

The charitable company had total incoming resources of £1,702,936 for the year ended 31 March 2024 compared to £1,510,668 in the previous year. Resources expended to 31 March 2024 amounted to £1,632,360 (2023 - £1,398,061). This has resulted in a surplus for the year of £70,576 (2023 - Surplus of £112,607). Funds brought forward from previous years amounts to £1,468,278, which, together with current funds, total £1,538,854 to carry forward to 2024/25. These funds to carry forward include £202,112 of restricted funds.

d. PRINCIPAL FUNDING

Principal funding is provided by contracts with Blackburn with Darwen, spot purchase contracts via social care funding, Supporting People contract and a subcontract with Greater Manchester Mental Health NHS Foundation Trust housing benefits. The charity is also grateful for donations from sponsors..

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The charity is a charitable company limited by guarantee and was set up by a Memorandum of Association on 28 September 2005.

The charity is constituted under a Memorandum of Association dated 28 September 2005 and is a registered charity number 1114489.

The charity has a Code of Governance that identifies its values and works within the remit of its Memorandum and Articles of Association.

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b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. Trustees continually look to bring onto the board new people who reflect the diversity of the charity's targeted beneficiaries, as well as an understanding of the organisation's business needs.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

A comprehensive induction and training policy for new trustees is now implemented. This is designed to give the strategic board a greater insight in to operational activity that can influence their strategic thinking. All new trustees undergo an induction period, providing them with an opportunity to understand different aspects of the company. Specific training is identified between the individual trustee and chair of the board.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

THOMAS consists of a board of trustees who are responsible for the strategic direction and overall performance of the charity. They meet at least four times a year to review quarterly financial and operational performance and the monitoring of the strategic plan. The day to day management of the charity is handed down to a professional management team. The chief executive leads the senior management team and reports directly to the board. The senior management team has expertise in business strategy, financial management and the operational objectives of the charity. In addition an external financial advisor feeds into the senior management team and also reports to the board. They set targets and monitor outputs. Operational managers' and the senior finance officer report to the chief executive who chairs a monthly meeting that monitors: outputs, targets, health & safety, safeguarding, human resources, data collection and business development. A sub-committee of the senior management team exists that monitors financial management and the senior finance officer reports directly to the chief executive and external financial advisor who both report directly to the board of directors/trustees.

e. RISK MANAGEMENT

The Trustees have a risk register that is active and ongoing to monitor exposure to risk. They are satisfied that systems and procedures are in place to mitigate major risks.

Governance

Potential for weak strategy and monitoring: In-depth strategic and financial reporting is provided each quarter to the board so it can respond to strategic challenge. Levels of accountability are clearly defined between board, senior management, operational management and frontline. Policies are reviewed every two years and earlier if legislation necessitates. A business continuity policy/ plan is in place.

Skill Base of Board: The board has a quality assurance framework in place to recruit essential skill mix covering, finance, management, business and local knowledge.

Financial Management

Fraud: Systems are in place to minimise the risk of fraud. Different levels of responsibilities are in place to maximise control systems.

A risk register is constantly reviewed.

Income/Expenditure: Income and expenditure is analysed on a monthly basis. Contingency is allowed within overall budget with anticipated surpluses to compensate for under performance in other areas. The charity has invested in a central data analysis system that monitors operational performance linking into financial performance. Targets are set and outcomes monitored.

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Loss of Public Sector Contracts: The charity is heavily reliant on public sector funding. However, its specialist asset base community has placed it in a good position to access sub contracts with prime providers. Local authority commissioning encourages partnership bids.

Operational Management

Under performance with subcontracts impacting contractual targets: The charity has performance management plans. Operational data reports are provided to managers on a weekly basis. Managers hold meetings with staff on a weekly basis and with senior management on a monthly basis.

Employment of Recovering Addicts: The charity employs a high proportion of people in recovery to fulfil its mission – hence the risk of relapse. However systems are in place to support staff through its outsourced HR Team.

Human Resources: The charity outsources its HR to a specialist team. This includes an occupational health unit, 24 hour help line for staff who may suffer from stress and a psychologist who is available for clinical supervision.

Information Technology

IT Data Performance Loss: All data is backed up and stored in an external data unit.

Security of Data: ThinkPads are used throughout the organisation with no data stored on individual computers. All data is managed on a network system with individual password access.

Breach of Information Governance: The charity is fully compliant with the NHS information governance toolkit. Information governance is part of staff induction. Staff engage on a refresher course each year.

Health & Safety

Fragmented Management of H&S: Health & safety is managed with risk assessments covering buildings, fire, generic project working, lone working and safeguarding. Each service user has an individual risk assessment.

Environment

Environmental factors are analysed on a regular basis with strategic planning to meet the challenge of the business environment. Business continuity procedures and plans are in place for unforeseen events.

Regulated Activity

The charity works with vulnerable people and is regulated under the Care Quality Commission. Its governance and management is independently inspected on a regular basis and it meets all CQC standards.

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PLANS FOR FUTURE PERIODS

a. FUTURE DEVELOPMENTS

TTHOMAS intends to implement a mental health and well-being Project. The strategy is to expand its work in Blackburn by building on its established expertise and successes within substance addiction. The charity has been successful in a small-scale project funded by Lancashire and South Cumbria Health Authority as part of the Community Mental Health Transformation Project. The project will work with the social prescribing concept supporting individuals with mental health challenges. It aims to provide social activities, therapeutic groups, well-being sessions/physical exercise activities, creative groups and volunteering. The objective is to reduce feelings of isolation by creating social connections and empowering individuals to take greater control of their health and recovery. This holistic method aligns with the organisation's mission to address the social, emotional, and practical factors contributing to mental health issues, fostering resilience and a sense of community belonging. This strategic objective can potentially provide new business opportunities for the charity in the coming years.

PRE – (Promoting Recovery Engagement) is a new project designed to run from 1 April 2024 in Blackburn. It specifically aims to support individuals who disconnect from recovery programmes or find it challenging to engage with them. This project seeks to re-establish and maintain engagement in therapeutic and community activities by creating a supportive environment where individuals can share their experiences and challenges, fostering a sense of belonging and understanding. Particular emphasis is placed on understanding the reasons for disconnection and addressing them innovatively with tailored approaches based on individual needs. The project offers various therapeutic activities, such as group sessions, one-to-one support, and recreational activities that promote recovery and well-being. These activities are tailored to be more inclusive and accessible to those struggling with engagement. Additionally, PRE promotes mutual learning between staff and service users, ensuring that the support provided is continuously adapted based on feedback and outcomes.

The charity will continue to build on its spot purchase provision for Witton Bank, Blackburn, by responding to local authority tenders across England to secure new contracts. It also aims to submit new bids to re-open its charity shops in Accrington.

MEMBERS' LIABILITY

The trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

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TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of T.H.O.M.A.S. (Those on the Margins of a Society) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- each trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charity's auditors in connection with preparing their report and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Smith & Goulding Limited, have indicated their willingness to continue in office. The Designated trustees will propose a motion re-appointing the auditors at a meeting of the trustees.

In preparing this report the trustees have taken advantage of the small companies exemption provided by section 419(2) of the Companies Act 2006.

Approved by the trustees on 13/3/2025 and signed on behalf of the board.

M. A. Fullalove *J. M. MacGowan - Murphy*
M. A. FULLALOVE *J. M. MacGowan - Murphy*

Trustee

Trustee

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)

OPINION

We have audited the financial statements of T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY) (the 'charity') for the year ended 31 March 2024 set out on pages 18 to 37. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

OTHER MATTERS

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)

- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Simm BSc FCA
for and on behalf of
Smith & Goulding Limited

Chartered Accountants and Statutory Auditors

14 MARCH 2015

2 Southport Road
Chorley
Lancashire
PR7 1LB

Andrew Simm BSc FCA
for and on behalf of

Smith & Goulding Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and legacies	2	-	31,966	31,966	30,805
Charitable activities		13,726	1,652,490	1,666,216	1,478,535
Other trading activities	4	-	-	-	300
Investments	5	-	4,754	4,754	1,028
TOTAL INCOME		13,726	1,689,210	1,702,936	1,510,668
EXPENDITURE ON:					
Raising funds	4	-	-	-	643
Charitable activities	7	12,215	1,620,145	1,632,360	1,397,418
TOTAL EXPENDITURE		12,215	1,620,145	1,632,360	1,398,061
NET INCOME BEFORE TRANSFERS		1,511	69,065	70,576	112,607
Transfers between Funds	15	230	(230)	-	-
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		1,741	68,835	70,576	112,607
NET MOVEMENT IN FUNDS		1,741	68,835	70,576	112,607
RECONCILIATION OF FUNDS:					
Total funds brought forward		200,371	1,267,907	1,468,278	1,355,671
TOTAL FUNDS CARRIED FORWARD		202,112	1,336,742	1,538,854	1,468,278

All activities relate to continuing operations.

The notes on pages 21 to 37 form part of these financial statements.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)
REGISTERED NUMBER: 5577388

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	11		782,237		835,275
CURRENT ASSETS					
Debtors	12	373,076		162,009	
Cash at bank and in hand		877,860		846,570	
		<u>1,250,936</u>		<u>1,008,579</u>	
CREDITORS: amounts falling due within one year	13	<u>(257,435)</u>		<u>(105,876)</u>	
NET CURRENT ASSETS			993,501		902,703
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,775,738</u>		<u>1,737,978</u>
CREDITORS: amounts falling due after more than one year	14		<u>(236,884)</u>		<u>(269,700)</u>
NET ASSETS			<u><u>1,538,854</u></u>		<u><u>1,468,278</u></u>
CHARITY FUNDS					
Restricted funds	15		202,112		200,371
Unrestricted funds	15		1,336,742		1,267,907
TOTAL FUNDS			<u><u>1,538,854</u></u>		<u><u>1,468,278</u></u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 13/3/2025 and signed on their behalf, by:

M. A. Fullanove
M. A. FULLANOVE
Trustee

J. M. MacGowan - Murphy
J. M. MacGowan - Murphy
Trustee

The notes on pages 21 to 37 form part of these financial statements.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities	17	31,290	230,883
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(36,094)
Net cash used in investing activities		-	(36,094)
Change in cash and cash equivalents in the year		31,290	194,789
Cash and cash equivalents brought forward		846,570	651,781
Cash and cash equivalents carried forward		877,860	846,570

The notes on pages 21 to 37 form part of these financial statements.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.2 INCOME

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES (continued)

1.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% straight line
L/Term Leasehold Property	-	2% straight line
S/Term Leasehold Property	-	20% straight line
Plant & machinery	-	20% straight line
Motor vehicles	-	20% straight line
Fixtures & fittings	-	20% straight line
Office equipment	-	20% straight line
Medical equipment	-	20% straight line

The freehold property is stated at cost less accumulated depreciation. The property has been valued at £475,000 which is below the net book value in the accounts. However, as the Trustees consider that the cost of purchasing and converting a similar property would exceed the current book value of the property, it is not considered necessary to write down the value of the asset on the balance sheet.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 OPERATING LEASES

Rentals under operating leases are charged to the statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

1.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 FINANCIAL INSTRUMENTS

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

1.11 PENSIONS

Contributions to the charity's defined contribution pension scheme are charged as expenditure in the year in which they become payable.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.12 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.13 CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

- Depreciation

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

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

2. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations including Gift Aid	-	23,285	23,285	18,845
Sisters of St Joseph	-	5,000	5,000	5,000
Fort Foundation	-	500	500	-
Give As You Live Ltd	-	2,376	2,376	4,960
The Asda Foundation	-	-	-	1,000
Sacred Heart Church	-	305	305	-
Naphens LLP	-	500	500	-
Trustee of Trelux Charitable Trust	-	-	-	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	-	31,966	31,966	30,805
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	-	30,805	30,805	
	<hr/>	<hr/>	<hr/>	

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

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

3. CONTRACTS FOR CHARITABLE SERVICES

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
BwD BC - Supporting People - GU	-	27,843	27,843	24,033
BwD BC Social Fund - Emergency Food Provision	-	20,000	20,000	22,000
BWD BC - Housing Support Grant	-	-	-	-
Service User Housing Benefits - Galligreaves Unit	-	83,547	83,547	68,096
BWD BC - Infection Control	-	-	-	-
Service User General Benefits - Witton Bank	-	81,141	81,141	72,748
BWD SSMTRG	-	71,250	71,250	57,000
Service User Housing Benefits - Salford	-	250,788	250,788	232,731
BST SSMTRG	-	38,300	38,300	186,000
Servicer User Housing Benefits - BwD Gateways/Oozehead Lane	-	19,097	19,097	17,272
Additional spot purchase/ funding for bolton house/ salford	-	75,124	75,124	-
Local Authority Funding for Witton Bank Rehab and Spot Purchase	-	359,865	359,865	284,980
Greater Manchester Mental Health NHS - Salford	-	430,000	430,000	465,829
Bolton House - Service User Housing Benefits	-	61,584	61,584	-
Selnet Ltd	7,556	-	7,556	27,374
Spring North	-	43,333	43,333	-
Other small grants	-	375	375	1,461
Albert Gubay	-	33,334	33,334	-
The 29 May 1961 Charity	-	3,000	3,000	3,000
UCLAN	-	-	-	6,000
National Lottery Community Fund	-	53,909	53,909	-
VCFSE	6,170	-	6,170	-
DWP Kickstart	-	-	-	10,011
Total	13,726	1,652,490	1,666,216	1,478,535

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

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

4. CHARITY TRADING INCOME

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
CHARITY TRADING INCOME				
Income from Charity Shop	-	-	-	300
	-	-	-	300
FUNDRAISING TRADING EXPENSES				
Charity Shop trading expenses	-	-	-	643
	-	-	-	643
Net expenditure from charity trading income	-	-	-	(343)

In 2023 all trading income were from unrestricted funds. In 2024 there was no trading income as the shops weren't trading.

5. INVESTMENT INCOME

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	-	4,754	4,754	1,028
<i>Total 2023</i>	-	1,028	1,028	

6. SUPPORT COSTS

	THOMAS £	Total 2024 £	Total 2023 £
Core storage rent and utility costs	5,911	5,911	4,794
Wages and salaries	43,152	43,152	36,750
National insurance	3,779	3,779	3,184
Pension cost	1,186	1,186	791
	54,028	54,028	45,519
<i>Total 2023</i>	45,519	45,519	

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)
(A company limited by guarantee)

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

6. SUPPORT COSTS (continued)

During the year ended 31 March 2024, the charity incurred the following Governance costs:

7. GOVERNANCE COSTS

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Accountancy fees	-	4,421	4,421	6,052
Auditors' remuneration	-	6,800	6,800	4,000
Legal and professional fees	-	12,818	12,818	11,160
Loan interest	-	17,891	17,891	19,757
Bank charges and loan arrangement fees	-	1,687	1,687	1,950
	-	43,617	43,617	42,919

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets:		
- owned by the charity	53,038	54,356
Auditors' remuneration - audit	6,800	4,000
Accountancy fees	4,421	6,052
Operating lease rentals	-	122,855

During the year, no trustees received any remuneration (2023 - £NIL).

During the year, no trustees received any benefits in kind (2023 - £NIL).

During the year, no trustees received any reimbursement of expenses (2023 - £NIL).

Operating Leases

	2024 £	2023 £
Land and buildings	-	122,855
Office equipment	-	-
Total	-	122,855

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

9. DIRECT COSTS (Excl Support and Governance costs)

	2024 £	2023 £
Building and general office costs	388,164	314,779
Printing, postage and stationery	7,279	5,743
Travel and volunteer expenses	10,429	5,366
Staff training and resources	4,092	9,144
Sessional worker costs	1,040	1,247
Client living expenses	152,149	130,635
Staff recruitment	1,880	1,770
Social enterprise costs	2,407	979
Wages and salaries	819,901	698,250
Employers national insurance	71,808	60,489
Employers pension costs	22,528	15,019
Depreciation	53,038	54,356
Legal and professional	-	11,203
	<u>1,534,715</u>	<u>1,308,980</u>

10. STAFF COSTS

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	863,054	735,000
Social security costs	75,587	63,673
Other pension costs	23,714	15,810
	<u>962,355</u>	<u>814,483</u>

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
Project personnel	30	27
Charity administration (incl projects)	5	5
	<u>35</u>	<u>32</u>

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration and benefits received by management and key personnel amounted to 2024 - £105,553 (2023 - £103,871).

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

11. TANGIBLE FIXED ASSETS

	Land and buildings £	Other fixed assets £	Total £
COST			
At 1 April 2023 and 31 March 2024	1,247,182	199,447	1,446,629
DEPRECIATION			
At 1 April 2023	445,163	166,191	611,354
Charge for the year	42,728	10,310	53,038
At 31 March 2024	487,891	176,501	664,392
NET BOOK VALUE			
At 31 March 2024	759,291	22,946	782,237
At 31 March 2023	802,019	33,256	835,275

At 31 March 2024, included within the net book value of land and buildings is £607,568 (2023 - £626,228) relating to freehold land and buildings, £116,061 (2023 - £118,200) relating to long term leasehold land and buildings and £42,004 (2023 - £57,593) relating to short term leasehold land and buildings.

The buildings include Witton Bank, Spring Lane which has a security held against this building by the Unity Bank with a second legal charge being held by Futurebuilders. The Net book value of this secured property is £607,568.

12. DEBTORS

	2024 £	2023 £
Trade debtors	279,386	55,393
Other debtors	26,704	23,164
Prepayments and accrued income	66,986	83,452
	373,076	162,009

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loan	17,391	17,391
Other loan	12,792	12,792
Trade creditors	24,624	39,159
Other taxation and social security	17,346	16,454
Other creditors	78,158	4,522
Accruals and deferred income	107,124	15,558
	<u>257,435</u>	<u>105,876</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Bank loan	46,243	63,864
Other loan	190,641	205,836
	<u>236,884</u>	<u>269,700</u>

Creditors include amounts not wholly repayable within 5 years as follows:

	2024 £	2023 £
Repayable by instalments	<u>139,472</u>	<u>148,968</u>

The bank loan is from Unity Trust Bank plc and £63,634 is still owing at 31 March 2024 (total loan repayable over 25 years at a rate of interest of 2.25% over the Bank's Base Rate). The other loan is for £203,433 from Futurebuilders England and is repayable over 25 years at a rate of interest of 3% over the Bank's Base Rate.

The borrowings from Unity Trust Bank are secured by a first legal charge on Witton Bank, Spring Lane, Blackburn. Futurebuilders have the second legal charge on the property. The amount of the secured liability is £363,506.

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

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS					
General Funds - all funds	1,267,907	1,689,210	(1,620,145)	(230)	1,336,742
RESTRICTED FUNDS					
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Futurebuilders - capital grant	80,405	-	(2,800)	-	77,605
BwD PCT - capital grant	1,698	-	(240)	-	1,458
BwD DAAT - capital grant	226	-	(60)	-	166
Selnet Ltd	(7,786)	7,556	-	230	-
Public Health England - capital grant - new building	125,828	-	(2,945)	-	122,883
VCFSE	-	6,170	(6,170)	-	-
	200,371	13,726	(12,215)	230	202,112
Total of funds	1,468,278	1,702,936	(1,632,360)	-	1,538,854

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General Funds - all funds	1,141,420	1,473,283	(1,346,796)	1,267,907

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

15. STATEMENT OF FUNDS (continued)

RESTRICTED FUNDS

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Futurebuilders - capital grant	83,205	-	(2,800)	80,405
BwD PCT - capital grant	1,938	-	(240)	1,698
BwD DAAT - capital grant	286	-	(60)	226
Selnet Ltd	49	27,374	(35,209)	(7,786)
Public Health England - capital grant - new building	128,773	-	(2,945)	125,828
DWP Kickstart	-	10,011	(10,011)	-
	<u>214,251</u>	<u>37,385</u>	<u>(51,265)</u>	<u>200,371</u>

Restricted Funds:

Restricted funds to be carried forward into the next financial year are;

Futurebuilders - This fund is to be utilised in respect of capital works carried out to the Witton Bank property.

BWD PCT - To be spent on capital works at Witton Bank and 181 - 192 Dickson Close properties.

BWD DAAT - This is to be utilised for improvements made to previous rental properties within Blackburn and Darwen.

Public Health England new building grant - This fund has been utilised in purchasing a new property in the Salford area.

Selnet Ltd - This fund is for Building Better Opportunities and will be fully utilised over the next few years.

DWP Kickstart - This funding is to cover the salaries of young people to give them experience to get into employment.

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

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General funds	1,267,907	1,689,210	(1,620,145)	(230)	1,336,742
Restricted funds	200,371	13,726	(12,215)	230	202,112
	<u>1,468,278</u>	<u>1,702,936</u>	<u>(1,632,360)</u>	<u>-</u>	<u>1,538,854</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	1,141,420	1,473,283	(1,346,796)	1,267,907
Restricted funds	214,251	37,385	(51,265)	200,371
	<u>1,355,671</u>	<u>1,510,668</u>	<u>(1,398,061)</u>	<u>1,468,278</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	782,237	782,237
Current assets	202,112	1,048,824	1,250,936
Creditors due within one year	-	(257,435)	(257,435)
Creditors due in more than one year	-	(236,884)	(236,884)
	<u>202,112</u>	<u>1,336,742</u>	<u>1,538,854</u>

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	208,157	627,118	835,275
Current assets	(7,786)	1,016,365	1,008,579
Creditors due within one year	-	(105,876)	(105,876)
Creditors due in more than one year	-	(269,700)	(269,700)
	<u>200,371</u>	<u>1,267,907</u>	<u>1,468,278</u>

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the year (as per Statement of Financial Activities)	70,576	112,607
Adjustment for:		
Depreciation charges	53,038	54,356
(Increase)/decrease in debtors	(211,067)	101,189
Increase/(decrease) in creditors	118,743	(37,269)
Net cash provided by operating activities	<u>31,290</u>	<u>230,883</u>

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	877,860	846,570
Total	<u>877,860</u>	<u>846,570</u>

19. PENSION COMMITMENTS

Payments were made to personal pension plans for the year ended 31 March 2024. Outstanding monies due at 31 March 2024 amounted to £4,509 (2023 - £2,999) and are included in creditors.

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

20. OPERATING LEASE COMMITMENTS

At 31 March 2024 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	Land and buildings			Other
	2024	2023	2024	2023
	£	£	£	£
AMOUNTS PAYABLE:				
Within 1 year	40,999	30,714	-	-

21. RELATED PARTY TRANSACTIONS

No related party transactions occurred in the years ended 31 March 2024 and 31 March 2023.

22. CONTROLLING PARTY

The charity is controlled by the Trustees.

23. COMPANY STATUS

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The company was incorporated in England and the registered office is as follows:-

St Anne's House
France Street
Blackburn
Lancashire
BB2 1LX

