

RUBY'S FUND

England & Wales · Charity number 1152148

Details

Status	Registered
Legal form	Charitable company
Company number	08456065
Registered	2013-05-22
Register	View on the Charity Commission register

Contact

Address	Meridian House Roe Street Congleton CW12 1PG
Phone	01260277666
Email	info@rubysfund.co.uk
Website	www.rubysfund.co.uk

Activities

Objects: TO PROVIDE RECREATIONAL, EDUCATIONAL AND LEISURE FACILITIES FOR (BUT NOT LIMITED TO) INDIVIDUALS OF ALL AGES WITH ADDITIONAL PHYSICAL, MENTAL AND/OR SOCIAL NEEDS INCLUDING (BUT NOT LIMITED TO) PROVIDING A MULTISENSORY STUDIO, SOFT PLAY FACILITY AREA, EDUCATIONAL CLASSES, RESPITE AND SOCIAL SUPPORT GROUP AFFORDED BY WAY OF FUNDRAISING THROUGH VARIOUS METHODS INCLUDING (BUT NOT LIMITED TO) THE DESIGN, MANUFACTURE AND SALE OF PRODUCTS AND THE OPERATION OF A CAFE.

Activities: A fully inclusive sensory centre & social cafe for children & young people with disabilities & additional needs. The centre with social cafe offers a safe, stimulating environment, giving individuals, families, carers & groups chance to explore & develop. Ideal for therapy, relaxation, education, friendship & fun. It provides a sensory room, soft play, groups, sessions & support groups.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Cheshire East
- Cheshire West & Chester
- Derbyshire
- Staffordshire
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£420,566	£375,654	-	-
2024-02-29	£326,100	£396,001	-	-
2023-02-28	£487,123	£402,193	-	-
2022-02-28	£432,802	£339,428	-	-
2021-02-28	£392,093	£232,461	-	-

Trustees

Name	Role	Appointed
Andrew Mark Pear	Chair	2020-03-30
Adrian Swindells		2018-10-08
Carol Baniff		2022-05-27
Dawn Brown		2024-05-08
John Stewart		2016-09-07
Matthew Lewis		2016-09-07

RUBY'S FUND

England & Wales - Charity number 1152148

Accounts

Charity registration number 1152148 (England and Wales)

Company registration number 08456065

RUBY'S FUND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

RUBY'S FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Swindells	
	Mr M T Lewis	
	Mr J C Stewart	
	Mr A M Pear	
	Ms C Braniff	
	Mrs D J Brown	(Appointed 8 May 2024)
Secretary	Mrs A J Parr	
Charity number (England and Wales)	1152148	
Company number	08456065	
Registered office	Meridian House Roe Street Congleton Cheshire England CW12 1PG	
Independent examiner	Marie Shenton - FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire CW12 1ET	

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RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees present their annual report and financial statements for the year ended 28 February 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Objectives of the charity

To provide recreational, educational and leisure activities for (but not limited to) individuals of all ages with additional physical, mental and/or needs including (but not limited to) providing a multisensory studio, soft play area, educational classes, respite and social support group afforded by way of fundraising through various methods including (but not limited to) the design, manufacture and sale of products and the operation of a café. The charity operates within and for residents of Cheshire East.

Ruby's Fund began in 2008 when Alison Parr, our Founder, identified a lack of support for children with special educational needs and disabilities and their families when she had her daughter Ruby. Ruby was born with a rare chromosome disorder called IDIC 15. Ruby's Fund was a registered charity in 2009 and became a charitable company in 2013.

Public Benefit

The Trustees adhere to guidance published by the Charity Commission on public benefit. The objects of the charity are addressed through multiple avenues. Ruby's Fund supports children and young people with special educational needs and disabilities (SEND) and their families and carers who face challenges and barriers due to disability in Cheshire East.

We run an inclusive sensory centre in Congleton with specialist, accessible facilities, and outreach support services and sessions including an outreach service with an accessible mobile sensory vehicle across Cheshire East. Our aim is to improve the overall physical, emotional and mental wellbeing of our children and their families.

As an organisation we are constantly looking to develop a wide variety of inclusive activities and experiences for families.

Children, young people, parents, and carers do not need a formal diagnosis to access Ruby's Fund and can self-refer. We as an organisation are not just here for the children, we are also here to help and support the family as a whole unit providing information signposting, resources and support opportunities.

We run an inclusive sensory centre in Congleton with specialist, accessible facilities which include a sensory room, softplay area, community café, sensory garden, games room, therapy and sensory resource room, The Pink Pod (1:2:1 room) and staff offices. We offer outreach support services and session which include an outreach service with an accessible mobile sensory vehicle across Cheshire East working in various settings and family homes.

Partnership working is important to us at Ruby's to give our families the best outcomes possible. Last year we delivered 42 partnership sessions with key organisations such as NHS Specialist SEND Practitioners and Speech and Language services, CEIAS, Congleton Town Council, Congleton Mayor, Smile Group, Caudwell Children, Action for Children and Cheshire East Council including the family hubs and young carers team.

- 2 Spotlight sessions online with 10 attendances
- 1 Winter Walk with the Mayor with 40 attendees
- 2 Citizens Advice Cost of Living Drop ins with 20 attendances
- 21 SEND Health Visitor Drop ins with 84 attendances
- 12 Smile Group for peri-natal mental health support with 360 attendances
- 1 event day at Caudwell Children (attendance 100's)
- 1 event day with Action for Children (attendance 100's)
- 2 training sessions with CEIAS with 22 attendances

Total: 42 partnership sessions with 536+ attendances

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2025*

Achievements and performance

Significant activities and achievements against objectives

Like many other organisations, we have continued to be creative and adaptable in our approach to service delivery and income generation. This year, like the previous year presented us with a growing demand for our expertise, services, and facilities. As an organisation we are working at all levels to implement our 5-year strategic plan.

As a team we have spent this year thinking about what our core values are at Ruby's and how we can live our values as a Ruby's team member. Our agreed values are:

1. kind
2. accountable
3. inclusive
4. creative

The sensitive support that we provide at Ruby's requires a caring environment, and to help us uphold this we have created a set of values that underpins everything that we do.

Ruby's SEND Team Registrations Report (2021-2025) – data since the introduction of our CRM system Charitylog

Total Registrations since 2021:

- 998 SEND Children
- 1324 Parent Carers
- 408 Siblings

Registrations in 2024-25:

- 163 SEND Children
- 146 Parent Carers
- 107 Siblings

Our services:

We ran a varied timetable of sessions, activities, and workshops from March 2024 to February 2025 including:

- Short Breaks for children with emerging or diagnosed needs aged 0-8 years
- Siblings Wellbeing & Social Club is a monthly group to provide peer support, reduce social isolation and to provide a young carer break for siblings of children with SEND aged 5-15yrs.
- Parent Carer Lunch Club are in person peer support sessions facilitated by Ruby's SEND workers
- Saturday SEND Family Social, a monthly peer support session, facilitated by Ruby's SEND workers for families with children with SEND
- Teatime Club is an afterschool term time sessions for SEND families
- Spotlight sessions are ad hoc online sessions on various topics to provide information to parent carers with an opportunity for questions and answers
- The sensory resource library was developed for families to borrow a sensory item before committing to buy an item without knowing if it is suitable for their child's need.
- Outreach sessions facilitated by Ruby's SEND workers including the sensory bus
- SEND holiday sessions including cost of living support
- 16-25 SEND Volunteer project offering volunteering opportunities for young people with SEND
- Ruby's SEND Liaison Project funded by Bentley

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2025*

Our impact:

Ruby's has delivered the following SEND sessions at Ruby's Sensory Centre:

- Short Breaks – commissioned by Cheshire East Council funded 57 sessions delivering 186 short breaks
 - Short Breaks - grant funded by St. James Place funded 36 sessions delivering 108 short breaks
 - SEND Wednesday – had 496 attendances over 24 sessions
 - Saturday Family Social – had 342 attendances over 10 sessions
 - SEND Holiday Lunch Club – had 161 attendances over 6 sessions
 - SEND Holiday Disco - had 12 attendees over 1 session
 - Teatime Club – had 625 attendances over 32 sessions
- Total: 1930 attendances over 166 SEND sessions

SEND Outreach support (also see partnership working)

- SEND Paddling Pool sessions – had 171 attendances over 6 sessions
 - Ruby's SEND Liaison Project grant funded by Bentley had 556 attendees over 129 sessions
- Total: 727 attendances over 135 outreach sessions

Centre data

In 2024-25 the team at Ruby's Sensory Centre has welcomed:

Community sessions:

- 8613 visits to its community café open play sessions over 156 sessions
 - 1173 attendances to the sensory room in 326 sessions
 - 9600 visits to sessions held in our Siblings room over 120 sessions
 - 198 Lads training group attendances over 35 sessions
 - 1670 attendances to Little Ruby's over 47 sessions
 - 1170 attendees over 26 parties
- Total: 22,424 attendees over 710 sessions

Other Sessions:

- 84 attendees over 10 siblings sessions
 - 45 attendees over 3 SEND school sessions
 - 180 attendees over 4 SEND parties
 - 393 attendees over 42 sensory room sessions
- Total: 702 attendees over 59 sessions

Volunteering at the centre

- One volunteer recruitment day
 - 163 hours café by 3 volunteers
 - 200 hours on reception by 2 volunteers
 - 96 hours by 35 volunteers – Flourish Fund
 - 120 hours by 2 SEND session volunteers
- Total: 579 volunteer hours by 42 volunteers over 42 visits

Total Visits to the centre: 25,056

How our services supported SEND children and their families

The Sensory Resource Library:

- was used in 323 sessions and one to one appointments
- 2272 items were used at sessions and appointments
- 395 items were borrowed to try at home or school

The Cost-of-living project:

- Issued 80 pink cards to support 80 parent carers, 74 SEND children and 53 siblings access a warm place with a hot meal during the school holidays.
- Ruby's Swap Stop received 837 items for those in need to take as they required
- Ruby's nearly new sale rail saw 625 purchases of essential clothing and shoes at low cost.

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

Financial review

Financial position

The financial impact of the pandemic has continued to impact our organisation as funding streams have been reduced with local authority decommissioning or reducing contracts which in turn affects the families we support. Ruby's Fund continues to work tirelessly to adapt our charity services and offer ensuring we are firstly able to support our families but, secondly that we are able to continue to generate income through grant funding and contracts.

Our financial objectives for the future (but not limited to) are:

- Develop new innovative income streams
- Continue to work closely with partners to identify and develop family centred support
- Launch fundraising initiatives to support us to pay off our mortgage on the building
- Continue to address the usual core funding deficit by exploring diverse sources
- Look to develop partnership working with other organisations and professionals
- Secure multiyear funding for staff to ensure stability and longevity of the service

The income for the year ended 28th February 2025 was £420,566 (2024 £326,100) with expenses totalling £375,654 (£396,001 2024). The total funds as at 28th February 2025 were £119,479 unrestricted (£152,200 2024) and £355,447 (£277,814 2024).

Reserves policy

During the last year the Directors reviewed the average costs in detail. The monthly expenditure has been monitored at £18,637. The reserves are currently set at £55,000 and are reviewed annually. The unrestricted funds at the year end total £119,479.

Plans for future periods

FUTURE PLANS

- Continued implementation of our strategic business plan 2023-2028.
- Implementation of our marketing and communications strategy.
- Look for longer term ambitions for the organisation.
- Implement our fund-raising strategy.
- Review the risk register annually or as required
- Install the lift after securing grant funding
- Grow the reach and reputation of Ruby's Fund as a trusted provider of support services for families across Cheshire East.

Structure, governance and management

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance of the charity

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is governed by the Memorandum and Articles of Association dated March 2013. Ruby's Fund is registered with the Charity Commission and Companies House. Anybody over the age of 18 years old can be a member and at 28th February 2025, there were 3 members.

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2025*

The trustees who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

The structure of the board of trustees

The Directors (Trustees) for the charity and their responsibilities are:

- Andrew Pear Chairperson
- John Stewart Treasurer
- Matthew Lewis
- Emma Farr (Resigned 17th July 2025)
- Adrian Swindells
- Carol Braniff
- Dawn Brown (Appointed 8th May 2024)
- Alison Parr Company Secretary (non-voting)

The governance of Ruby's Fund is through a bi-monthly management meeting and sub-committee meetings, where key decisions on the future of the charity are taken by Trustees. The Board of Trustees has delegated the day-to-day management of the organisation to Alison Parr, Charity Leader and company secretary. Alison is responsible for the line management of the other permanent staff employed and also the health and safety, and other statutory responsibilities of centre users. Trustees are also in contact with Ruby's Fund staff on a regular basis between the management meetings.

The Charity Leader and Finance Officer are authorised to approve expenditure up to limits set by the trustees. Outside the meetings, authority for expenditure over those limits is required via email from two or all trustees, depending on the value.

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustee selection

The Trustees are elected by other board members, the number being decided at the Annual General Meeting. The Trustees have the power to co-opt up to 10 Trustees. When co-opting Trustees, the Board has regard to the requirement for any specialist skills.

During the year the trustees proposed to elect up to five new members to increase the range of skills and experience amongst the Board. These trustees have experience that covers leadership and management, financial management, procurement, health and communities, and fundraising. Once invested, new trustees were provided with an introductory pack, including relevant guidance from the Charity Commission.

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2025*

Other matters

Staff and volunteers

Ruby's Fund has the following members of staff:

- Charity Leader (FT)
- Finance Officer (PT)
- Lead SEND Worker (PT)
- SEND Workers x 3 (PT)
- Short Breaks Co-ordinator (PT)
- Short Breaks session workers x 3 (PT)
- Café Supervisor (FT)
- Café assistants x 2 (PT)

Volunteer data

- One volunteer recruitment day
- 163 hours café by 3 volunteers
- 200 hours on reception by 2 volunteers
- 96 hours by 35 volunteers – Flourish Fund
- 120 hours by 2 SEND session volunteers
- 85 hours by 6 fundraising volunteers
- 244 hours Trustee hours by 7 volunteers

Total: 908 hours by 55 volunteers

We are members of or affiliated with:

- CVSCE - Community & Voluntary Services Cheshire East
- East Cheshire Chamber of Commerce
- NVCO
- Information Commissioners Office
- Fundraising Regulator

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company name & number - Ruby's Fund 08456065 (England and Wales)

Registered Charity name & number - Ruby's Fund 1152148

Registered office

Meridian House

Roe Street

Congleton

Cheshire

CW12 1PG

Bank - The Co-operative Bank, 12 Castle Street, Macclesfield, Cheshire SK11 6AF

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2025*

Reflections on the year from Alison Parr

This year has brought its fair share of challenges, but as always, the Ruby's Fund team has met them with professionalism, resilience, and a deep sense of commitment. Like many organisations across the third sector, we have faced a reduction in income, which prompted a necessary review of our services and delivery model.

In true Ruby's spirit, the team responded with positivity and creativity, ensuring that the families we support continued to receive the high-quality, compassionate care they know and expect from us. We were particularly proud to support three team members in starting their apprenticeships, taking on roles in business administration and children and families – a valuable investment in both their futures and the future of Ruby's.

Thanks to grant funding, we were able to replace our mobile hoist with a ceiling-mounted tracking hoist in our changing facilities. This vital upgrade has significantly improved accessibility and dignity for those using our services.

This year also saw the continued development of our fundraising strategy, with a growing emphasis on events and community engagement. We were delighted to host our third Summer Lunch at The Lion & Swan, and later in the year, the team came together to deliver a magical Winter Walk in partnership with Congleton Mayor Kay Wesley at Astbury Mere – a true highlight of our calendar.

Corporate supporters have played a huge role this year. We were incredibly grateful to welcome 35 volunteers for the Jumbo Day of Play, during which they gave the centre a top-to-bottom refresh. Reliance Medical and Pear Hospitality also went the extra mile by organising a charity football match at the bet365 Stadium in support of Ruby's.

Reflecting on the past year, it's difficult to choose a single favourite moment – there have been so many heart-warming and memorable experiences. If you haven't already, I encourage you to scroll through our social media pages. They serve as a vibrant, real-time diary of the joy, progress, and community spirit that defines life at Ruby's.

Finally, I want to express my heartfelt thanks to the incredible children, young people, and families we are privileged to support. The SEND journey is often complex and challenging, but we walk alongside you through every high and low. It is our honour to be part of your lives, and we remain committed to being a place of hope, support, and inclusion for all.

Chair of Trustees – Andrew Pear

Since 2013, Ruby's Fund has been a cornerstone of support for children with Special Educational Needs and Disabilities (SEND) and their families across Cheshire East. This is an achievement worth celebrating, and one that deserves thoughtful reflection. Over the years, Ruby's has offered far more than just a space for play or respite, it has been a lifeline for countless families navigating the complexities of the SEND journey.

The impact of Ruby's Fund is clear: from creating safe and inclusive environments where children can access social and recreational opportunities, to empowering families with the guidance and support they need. These outcomes are the result of a passionate and dedicated team, and on behalf of the Board of Trustees, I extend my sincere thanks to every staff member and volunteer whose commitment makes this possible.

In 2024–2025, we continued to listen carefully to the voices of the children, young people, and families we serve. Their feedback has been central to shaping our work, and it informed the Board's review of progress against our five-year strategic plan. Now two years into that plan, I'm proud to report that we are making meaningful progress across all strategic areas, keeping us focused on our long-term goals while remaining flexible to emerging needs.

Like many in the sector, Ruby's has not been immune to the effects of the ongoing cost-of-living crisis. Reductions in income and rising operational costs have added pressure to our service delivery. Yet the Ruby's team has responded with resilience and creativity, adapting our model while maintaining the high-quality support our families rely on. The result: more than 25,000 visits to the centre over the past year, a remarkable figure that translates to thousands of moments of joy, comfort, and connection for families across Cheshire East.

We are deeply grateful to the local community, partner organisations, funders, and businesses whose generosity continues to sustain our work. Your time, donations, and unwavering encouragement enable us to do what we do. Your support is truly valued beyond measure.

As we look ahead, we do so with confidence, purpose, and an unshakable belief in our mission. Ruby's remains committed to ensuring that every child and family who walks through our doors feels supported, seen, and celebrated.

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 28 FEBRUARY 2025***

The trustees report was approved by the Board of Trustees.

Mr A M Pear
Trustee

23 September 2025

RUBY'S FUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUBY'S FUND

I report to the trustees on my examination of the financial statements of Ruby's Fund (the charity) for the year ended 28 February 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Marie Shenton - FCCA

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET
23 September 2025

RUBY'S FUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	73,376	252,882	326,258	68,738	173,657	242,395
Charitable activities	4	81,029	10	81,039	70,690	1,020	71,710
Other trading activities	5	12,551	-	12,551	11,715	-	11,715
Investments	6	718	-	718	280	-	280
Total income		167,674	252,892	420,566	151,423	174,677	326,100
Expenditure on:							
Raising funds	7	11,830	9,291	21,121	12,179	17,303	29,482
Charitable activities	8	223,329	131,204	354,533	120,809	245,588	366,397
Other expenditure	13	-	-	-	122	-	122
Total expenditure		235,159	140,495	375,654	133,110	262,891	396,001
Net income/(expenditure)		(67,485)	112,397	44,912	18,313	(88,214)	(69,901)
Transfers between funds		34,764	(34,764)	-	48,939	(48,939)	-
Net movement in funds	10	(32,721)	77,633	44,912	67,252	(137,153)	(69,901)
Reconciliation of funds:							
Fund balances at 1 March 2024		152,200	277,814	430,014	84,948	414,967	499,915
Fund balances at 28 February 2025		119,479	355,447	474,926	152,200	277,814	430,014

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

RUBY'S FUND

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		333,049		345,369
Current assets					
Stocks	16	1,003		1,150	
Debtors	17	23,619		14,971	
Cash at bank and in hand		302,347		250,539	
		<u>326,969</u>		<u>266,660</u>	
Creditors: amounts falling due within one year	19	<u>(19,529)</u>		<u>(13,006)</u>	
Net current assets			307,440		253,654
Total assets less current liabilities			640,489		599,023
Creditors: amounts falling due after more than one year	20		(165,563)		(169,009)
Net assets			<u>474,926</u>		<u>430,014</u>
The funds of the charity					
Restricted income funds	22	355,447		277,814	
Unrestricted funds		119,479		152,200	
		<u>474,926</u>		<u>430,014</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23 September 2025

Mr A M Pear
Trustee

Company registration number 08456065 (England and Wales)

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

Charity information

Ruby's Fund is a private company limited by guarantee incorporated in England and Wales. The registered office is Meridian House, Roe Street, Congleton, Cheshire, CW12 1PG, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Freehold land not depreciated, Freehold buildings 2% straight line
Property improvements	2% straight line/no depreciation
Plant and equipment	20% straight line
Fixtures and fittings	10% straight line
Computers	33% straight line
Play equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	69,126	51,513	120,639	68,199	2,420	70,619
Grants	4,250	201,369	205,619	-	171,237	171,237
Other	-	-	-	539	-	539
	<u>73,376</u>	<u>252,882</u>	<u>326,258</u>	<u>68,738</u>	<u>173,657</u>	<u>242,395</u>
Grants						
Cheshire East Council	-	9,502	9,502	-	29,114	29,114
Bennett Family Charity	400	-	400	-	-	-
The Iron Bridge Trust	2,000	-	2,000	-	-	-
The National Lottery Community Fund - Reaching Communities/Partnerships	-	-	-	-	84,634	84,634
Steve Morgan Foundation	-	5,750	5,750	-	23,750	23,750
Axis Foundation	-	4,965	4,965	-	-	-
Baily Thomas	-	15,000	15,000	-	-	-
CEC Flourish Fund	-	9,947	9,947	-	-	-
NHS Cheshire CCG	-	-	-	-	2,251	2,251
Children in Need	-	14,788	14,788	-	-	-
Douglas Arter Foundation	-	500	500	-	-	-
Hedley Foundation	-	4,000	4,000	-	-	-
Lift Project	-	50,000	50,000	-	-	-
Rylance & Smith	-	1,000	1,000	-	-	-
The Grace Trust	-	1,800	1,800	-	-	-
The Casey Trust	-	1,500	1,500	-	-	-
The N Smith Charitable Settlement	750	-	750	-	-	-
Culra Charitable Trust	500	-	500	-	-	-
The National Lottery Community Fund - Reaching Communities/Partnerships	-	49,458	49,458	-	-	-
The Truemark trust	-	7,000	7,000	-	-	-
Wain Foundation	-	6,000	6,000	-	-	-
CE Short Breaks	-	15,794	15,794	-	-	-
The Alex Roberts-Miller Foundation	-	2,500	2,500	-	-	-
Marsh Charitable Trust	600	-	600	-	-	-
Bentley	-	1,865	1,865	-	21,670	21,670
St James Place	-	-	-	-	9,818	9,818
	<u>4,250</u>	<u>201,369</u>	<u>205,619</u>	<u>-</u>	<u>171,237</u>	<u>171,237</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Shop income						
Income	2,031	-	2,031	2,363	-	2,363
Cafe Income						
Income	52,387	-	52,387	39,047	-	39,047
Room hire & parties						
Income	12,828	-	12,828	13,835	-	13,835
Admissions						
Income	11,642	10	11,652	12,514	-	12,514
Other income						
Income	2,141	-	2,141	2,931	1,020	3,951
	<u>81,029</u>	<u>10</u>	<u>81,039</u>	<u>70,690</u>	<u>1,020</u>	<u>71,710</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>12,551</u>	<u>11,715</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>718</u>	<u>280</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Advertising	2,187	1,140	3,327	1,866	-	1,866
Other fundraising costs	7,671	2,235	9,906	10,313	2,565	12,878
Staff costs	1,972	5,916	7,888	-	14,738	14,738
	<u>11,830</u>	<u>9,291</u>	<u>21,121</u>	<u>12,179</u>	<u>17,303</u>	<u>29,482</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

8 Expenditure on charitable activities

	Cafe costs	Other income	General costs	Total	Cafe costs	Other income	General costs	Total
	2025	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	45,419	280	149,192	194,891	17,377	2,758	170,694	190,829
Depreciation and impairment	60	-	21,391	21,451	5	-	32,726	32,731
Light & heat	-	-	7,637	7,637	-	-	8,230	8,230
Telephone	-	-	3,805	3,805	-	-	3,336	3,336
Rent, rates & water	-	-	2,163	2,163	-	-	1,550	1,550
Insurance	-	-	11,312	11,312	-	-	11,199	11,199
Postage and stationery	158	-	1,008	1,166	57	-	818	875
Motor & travel	-	-	6,104	6,104	-	70	2,940	3,010
Craft & play equipment	-	-	219	219	-	-	1,080	1,080
Advertising & promotion	-	-	869	869	60	-	616	676
Repairs & cleaning	611	-	14,013	14,624	1,095	-	15,540	16,635
Training	180	-	16,909	17,089	276	-	6,596	6,872
IT Software, consumables & website	949	-	8,026	8,975	1,862	-	9,212	11,074
Room and equipment hire	4,603	-	126	4,729	4,603	-	2,526	7,129
Purchases & other equipment	23,175	-	5,255	28,430	17,657	-	11,298	28,955
Subscriptions	-	-	3,278	3,278	-	-	2,260	2,260
Sundries	50	-	2,768	2,818	137	-	2,096	2,233
	<u>75,205</u>	<u>280</u>	<u>254,075</u>	<u>329,560</u>	<u>43,129</u>	<u>2,828</u>	<u>282,717</u>	<u>328,674</u>
Share of support and governance costs (see note 9)								
Support	-	-	18,606	18,606	-	-	19,477	19,477
Governance	-	-	6,367	6,367	-	-	18,246	18,246
	<u>75,205</u>	<u>280</u>	<u>279,048</u>	<u>354,533</u>	<u>43,129</u>	<u>2,828</u>	<u>320,440</u>	<u>366,397</u>
Analysis by fund								

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

8 Expenditure on charitable activities							(Continued)	
Unrestricted funds	75,205	280	147,844	223,329	41,610	2,828	76,371	120,809
Restricted funds	-	-	131,204	131,204	1,519	-	244,069	245,588
	<u>75,205</u>	<u>280</u>	<u>279,048</u>	<u>354,533</u>	<u>43,129</u>	<u>2,828</u>	<u>320,440</u>	<u>366,397</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

9 Support costs allocated to activities

	Shop costs 2025 £	Total 2024 £
Bank charges	3,522	4,575
Mortgage interest	15,084	14,903
Governance	6,367	18,246
	<u>24,973</u>	<u>37,724</u>

Governance costs comprise:	2025 £	2024 £
Audit fees	2,750	2,220
Accountancy	2,115	13,103
Legal and professional	1,502	2,923
	<u>6,367</u>	<u>18,246</u>

10 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,750	2,220
Depreciation of owned tangible fixed assets	21,451	32,731
Loss on disposal of tangible fixed assets	-	122
	<u></u>	<u></u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

There were no expenses reimbursed to trustees in the year (2024 £0).

12 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>13</u>	<u>21</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

12	Employees	(Continued)	
	Employment costs	2025	2024
		£	£
	Wages and salaries	196,269	198,174
	Social security costs	3,300	4,494
	Other pension costs	3,210	2,899
		202,779	205,567

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was £79,236 (2024 £61,122).

13	Other expenditure	Unrestricted	Unrestricted
		funds	funds
		2025	2024
		£	£
	Net loss on disposal of tangible fixed assets	-	122

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

15 Tangible fixed assets

	Freehold land and buildings	Property improvements	Plant and equipment	Fixtures and fittings	Computers	Play equipment	Total
	£	£	£	£	£	£	£
Cost							
At 1 March 2024	295,000	85,621	53,073	15,060	21,627	100,746	571,127
Additions	-	-	4,965	-	3,089	1,302	9,356
At 28 February 2025	295,000	85,621	58,038	15,060	24,716	102,048	580,483
Depreciation and impairment							
At 1 March 2024	15,733	70,794	36,514	11,702	17,403	73,837	225,983
Depreciation charged in the year	5,900	309	3,793	1,267	3,551	6,631	21,451
At 28 February 2025	21,633	71,103	40,307	12,969	20,954	80,468	247,434
Carrying amount							
At 28 February 2025	273,367	14,518	17,731	2,091	3,762	21,580	333,049
At 29 February 2024	279,267	14,827	16,785	3,357	4,224	26,909	345,369

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	1,003	1,150

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	4,428	942
Other debtors	5,775	599
Prepayments and accrued income	13,416	13,430
	23,619	14,971

18 Loans and overdrafts

	2025 £	2024 £
Other loans	169,607	172,155
Payable within one year	4,044	3,146
Payable after one year	165,563	169,009
Amounts included above which fall due after five years:		
Payable by instalments	(145,006)	(156,425)

The long-term loans are secured by fixed charges over the property of Meridian house, Roe Street, Congleton, CW12 1PG dated 1 July 2021.

19 Creditors: amounts falling due within one year

	2025 £	2024 £
Borrowings	4,044	3,146
Other taxation and social security	2,809	1,813
Trade creditors	6,672	1,520
Other creditors	731	571
Accruals and deferred income	5,273	5,956
	19,529	13,006

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

20 Creditors: amounts falling due after more than one year

	2025 £	2024 £
Borrowings	165,563	169,009

21 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,210	2,899

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 March 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 28 February 2025 £
Siblings Project	7,712	495	(1,508)	(1,398)	-	5,301
The Alex Roberts-Miller Foundation	-	2,500	-	(2,500)	-	-
Restricted Fixed Assets	162,556	-	(10,539)	-	-	152,017
CE Short Breaks	23,327	15,794	(3,686)	259	-	35,694
Elworth Butterfly Group	2,228	-	-	(2,228)	-	-
FSW South (Steve Morgan)	3,855	5,750	(6,731)	(2,874)	-	-
The National Lottery Community Fund - Reaching Communities/Part nerships	36,974	-	(35,893)	(1,081)	-	-
Lift Project	4,938	-	(1,200)	-	-	3,738
Lyons Trust - Lift Project	-	50,000	-	-	-	50,000
In memory of James Manning	-	37,278	-	-	-	37,278
St James Place	8,639	-	(5,897)	(2,545)	-	197
Bentley	19,125	1,865	(16,831)	(3,885)	-	274
Cheshire East Cost of Living	8,460	-	(502)	(7,372)	-	586

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

22 Restricted funds

(Continued)

The National Lottery Community Fund - Reaching Communities/Partnerships	-	49,458	(29,164)	(2,777)	-	17,517
Baily Thomas	-	15,000	(9,657)	-	-	5,343
Children In Need	-	14,788	(12,714)	(1,158)	-	916
Axis Foundation	-	4,965	(662)	(4,303)	-	-
With Love Steph	-	3,650	(110)	-	-	3,540
Cheshire East Council Flourish Fund	-	9,947	(2,789)	-	-	7,158
Cost of Living 2025	-	9,502	(11)	(1,277)	-	8,214
Be Confident Carer Engagement 2022	-	-	(116)	116	-	-
Hedley Foundation	-	4,000	(25)	-	-	3,975
The Robert McAlpine Foundation	-	5,000	(956)	-	-	4,044
The Grace Trust	-	1,800	(345)	(900)	-	555
The Geoff and Fiona Squire Foundation	-	1,500	(543)	(957)	-	-
Douglas Arter Foundation	-	500	(500)	-	-	-
Rylance and Smith Foundation	-	1,000	-	-	-	1,000
The Truemark Trust	-	7,000	-	-	-	7,000
Wain Foundation	-	6,000	-	-	-	6,000
The Casey Trust	-	1,500	-	-	-	1,500
Restricted donation	-	3,600	-	-	-	3,600
	<u>277,814</u>	<u>252,892</u>	<u>(140,495)</u>	<u>(34,764)</u>		<u>355,447</u>

Previous year:	At 1 March 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 29 February 2024 £
Siblings Project	6,362	1,187	(1,229)	1,392	-	7,712
Outreach Social Enterprise	36,395	-	(23,587)	(12,808)	-	-
Restricted Fixed Assets	174,187	-	(11,632)	-	-	162,555
CE Short Breaks	13,797	19,596	(10,066)	-	-	23,327
Elworth Butterfly Group	2,245	-	(17)	-	-	2,228

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

22	Restricted funds						(Continued)
	FSW South (Steve Morgan)	2,116	23,750	(22,011)	-	-	3,855
	The National Lottery Community Fund - Reaching Communities/Part nerships	38,028	84,634	(85,688)	-	-	36,974
	Volunteer Project	29,375	18	(20,248)	(9,144)	-	-
	FSW North (inc Swans)	7,758	-	-	(7,758)	-	-
	Lift project	5,400	-	(462)	-	-	4,938
	The Alex Roberts-Miller Foundation	1,053	-	(1,053)	-	-	-
	Relax Kids	8,969	1,020	(1,020)	(8,969)	-	-
	Early Bird Training	2,797	-	-	(2,797)	-	-
	Holiday Cook Carer Engagement	1,487	-	(95)	(1,392)	-	-
	Worker South	9,026	-	(3,077)	(5,949)	-	-
	Carer Engagement	7,680	-	(1,154)	(6,526)	-	-
	CCF 16-25	10,000	-	(9,956)	(44)	-	-
	CCF Comm & Wellbeing	13,960	-	(14,003)	43	-	-
	CCG Baby & you	4,642	792		(5,434)	-	-
	CCG Hospital	(3,642)	1,459		2,183	-	-
	Training workshop	360	-	(660)	300	-	-
	Warm Places	250	-	(250)		-	-
	Early help Crisis	16,743	-	(7,225)	(9,518)	-	-
	Crewe Butterfly Group	907	-	(63)	(844)	-	-
	Boiler & Utilities	4,840	-	(4,840)		-	-
	Be Confident	9,990	-	(10,107)	117	-	-
	David Family Sat Socials	1,983	-	(1,983)	-	-	-
	WO Street CF	3,600	-	(3,600)	-	-	-
	Carol Cross Sensory Garden	-	100	-	(100)	-	-
	Julia Rausing Trust	-	-	(20,000)	20,000	-	-
	Asda Foundation	-	615	(615)	-	-	-
	Fence Club	-	500	(500)	-	-	-
	St James Place	-	9,818	(1,179)	-	-	8,639
	Bentley	-	21,670	(3,388)	843	-	19,125
	Cheshire East Cost of Living	-	9,518	(1,058)	-	-	8,460
	Georgia Leigh Ogden Foundation	2,400	-	(2,125)	(275)	-	-
	Befriending	2,259	-	-	(2,259)	-	-

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

22 Restricted funds

(Continued)

	414,967	174,677	(262,891)	(48,939)	-
					277,814

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2024 £	Incoming resources £	Resources expended £	Transfers £	At 28 February 2025 £
General	20,537	96,049	(42,700)	(31,437)	42,449
Designated fund - support costs	13,312	-	(22,321)	16,077	7,068
Designated fund - running costs	8,385	12,261	(44,397)	33,588	9,837
Designated fund - Cafe	13,915	54,387	(75,046)	8,114	1,370
Designated fund - Centre Wages	49,570	-	(38,364)	6,470	17,676
Designated fund - SEND Team	8,947	1,000	(6,642)	2,969	6,274
Designated fund - marketing & fundraising	35,000	-	(4,806)	-	30,194
Designated fund - Sensory Resource	275	-	(24)	-	251
Designated fund - Congleton SEND	2,259	3,977	(859)	(1,017)	4,360
	152,200	167,674	(235,159)	34,764	119,479

Previous year:

	At 1 March 2023 £	Incoming resources £	Resources expended £	Transfers £	At 29 February 2024 £
General	36,515	112,376	(55,939)	(72,415)	20,537
Designated fund - support costs	-	-	(15,721)	29,033	13,312
Designated fund - running costs	-	-	(19,309)	27,694	8,385
Designated fund - Cafe	48,433	39,047	(43,565)	(30,000)	13,915
Designated fund - Centre Wages	-	-	(2,265)	51,835	49,570
Designated fund - SEND Team	-	-	3,689	5,258	8,947
Designated fund - marketing & fundraising	-	-	-	35,000	35,000
Designated fund - Sensory Resource	-	-	-	275	275
Designated fund - Congleton SEND	-	-	-	2,259	2,259
	84,948	151,423	(133,110)	48,939	152,200

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 28 February 2025:			
Tangible assets	181,032	152,017	333,049
Current assets/(liabilities)	104,010	203,430	307,440
Long term liabilities	(165,563)	-	(165,563)
	<u>119,479</u>	<u>355,447</u>	<u>474,926</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 29 February 2024:			
Tangible assets	182,814	162,555	345,369
Current assets/(liabilities)	138,395	115,259	253,654
Long term liabilities	(169,009)	-	(169,009)
	<u>152,200</u>	<u>277,814</u>	<u>430,014</u>

25 Related party transactions

Transactions with related parties

During the year there were no disclosable related party transactions (2024 - none).

RUBY'S FUND

England & Wales - Charity number 1152148

Accounts

Charity registration number 1152148

Company registration number 08456065 (England and Wales)

RUBY'S FUND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

RUBY'S FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Swindells Mr M T Lewis Mr J C Stewart Mr A M Pear Mrs E J Farr Ms C Braniff
Secretary	Mrs A J Parr
Charity number	1152148
Company number	08456065
Registered office	Meridian House Roe Street Congleton Cheshire England CW12 1PG
Independent examiner	Marie Shenton - FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire CW12 1ET

RUBY'S FUND

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RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 29 FEBRUARY 2024

The trustees present their annual report and financial statements for the year ended 29 February 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

Objectives of the charity

To provide recreational, educational and leisure activities for (but not limited to) individuals of all ages with additional physical, mental and/or needs including (but not limited to) providing a multisensory studio, soft play area, educational classes, respite and social support group afforded by way of fundraising through various methods including (but not limited to) the design, manufacture and sale of products and the operation of a café. The charity operates within and for residents of Cheshire East.

Ruby's Fund began in 2008 when Alison Parr, our Founder, identified a lack of support for children with special educational needs and disabilities and their families when she had her daughter Ruby. Ruby was born with a rare chromosome disorder called IDIC 15. Ruby's Fund was a registered charity in 2009 and became a charitable company in 2013.

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

Public benefit

The Trustees adhere to guidance published by the Charity Commission on public benefit. The objects of the charity are addressed through multiple avenues. Ruby's Fund supports children and young people with special educational needs and disabilities (SEND) and their families and carers who face challenges and barriers due to disability in Cheshire East.

We run an inclusive sensory centre in Congleton with specialist, accessible facilities, and outreach support services and sessions including an outreach service with an accessible mobile sensory vehicle across Cheshire East. Our aim is to improve the overall physical, emotional and mental wellbeing of our children and their families.

As an organisation we are constantly looking to develop a wide variety of inclusive activities and experiences for families.

Children, young people, parents, and carers do not need a formal diagnosis to access Ruby's Fund and can self-refer. We as an organisation are not just here for the children, we are also here to help and support the family as a whole unit providing information signposting, resources and support opportunities.

We run an inclusive sensory centre in Congleton with specialist, accessible facilities which include a sensory room, softplay zone, community café, sensory garden, games room, therapy room, The Pink Pod (1:2:1 room) and staff offices. We offer outreach support services and session which include an outreach service with an accessible mobile sensory vehicle across Cheshire East working in various settings and family homes.

In March 2023 Ruby's Fund started a phased opening of the community café post pandemic. As we navigated our way through this challenging period, we were able to reopen to 5 days a week timetable by September 2023.

Partnership working is important to us at Ruby's to give our families the best outcomes possible. Last year we delivered 36 partnership sessions with key organisations such as NHS Specialist SEND Practitioners and Speech and Language services, Space 4 Autism, Ability for All, CEIAS, The Wishing Well Project and Cheshire East Council including the family hubs, short breaks team and young carers team.

- 3 Spotlight sessions online with 37 attendances
- 11 Sensory Detectives Training workshops online with 146 attendances
- 1 Carers week professionals drop-in with 14 attendances
- 2 Citizens Advice Drop ins with 10 attendances
- 9 SEND Health Visitor Drop ins with 30 attendances
- 1 Speech & Language Drop in with 5 attendances
- 8 Sensory Circuits sessions with Student OT had 16 attendances
- 1 Therapy Dog session had 5 attendances

Total: 36 partnership sessions with 263 attendances

- Cheshire & Warrington Carers Trust used our venue to run a monthly coffee morning for parent/carers and holiday sessions
- Smile Group used our venue to run a monthly family session for families living with peri-natal mental health challenges

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

Achievements and performance

Significant activities and achievements against objectives

Like many other organisations, we have continued to be creative and adaptable in our approach to service delivery and income generation. This year, like the previous year presented us with a growing demand for our expertise, services, and facilities. As an organisation we are working at all levels to implement our 5-year strategic plan.

As a team we have spent this year thinking about what our core values are at Ruby's and how we can live our values as a Ruby's team member. Our agreed values are:

1. kind
2. accountable
3. inclusive
4. creative

The sensitive support that we provide at Ruby's requires a caring environment, and to help us uphold this we have created a set of values that underpins everything that we do.

Ruby's SEND Team Registrations Report (2021-2024) – data since the introduction of our CRM system Charitylog

Total Registrations since 2021:

- 835 SEND Children
- 1178 Parent Carers
- 301 Siblings

Registrations in 2023-24:

- 250 SEND Children
- 225 Parent Carers
- 38 Siblings

Our services:

We ran a varied timetable of sessions, activities, and workshops from March 2023 to February 2024 including:

- Short Breaks for children with emerging or diagnosed needs aged 0-8 years old continued to be commissioned by Cheshire East Council to provide termtime after school sessions, weekend short break sessions, and holiday short break sessions
- Siblings Wellbeing & Social Club is a monthly group to provide peer support, reduce social isolation and to provide a young carer break for siblings of children with SEND aged 5-15yrs.
- Parent Carer Lunch Club Congleton & Crewe are in person peer support sessions facilitated by Ruby's SEND workers
- Saturday SEND Family Social Congleton, a monthly peer support session, facilitated by Ruby's SEND workers for families with children with SEND
- SEND Sunday Crewe, peer support session, facilitated by Ruby's SEND workers for families with children with SEND
- Teatime Club is an afterschool term time sessions for families
- Coffee mornings & cuppa in the café sessions facilitated by Ruby's SEND workers for families with children with SEND
- Counselling - we have been able to support parent carers and couples with counselling to help them with the challenges they face as parent carers.
- Spotlight sessions are online monthly sessions on topics such as short breaks to provide information to parent carers with an opportunity for questions and answers
- The sensory resource library was developed alongside the Sensory detective programme but as a stand-alone offer to families as funding has ended for Sensory Detectives. Families can borrow a sensory item before committing to buy an item without knowing if it is suitable for their child's need.
- Outreach sessions facilitated by Ruby's SEND workers including the sensory bus
- SEND holiday sessions including cost of living support
- 16-25 SEND Volunteer project offering volunteering opportunities for young people with SEND

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

Our impact:

SEND sessions at the Centre

We delivered 271 SEND events with 1844 attendances

Ruby's has delivered the following SEND sessions at Ruby's Sensory Centre:

- Teatime club has 162 members and had 383 attendances at 20 sessions
- SEND Cuppa in the café has 75 members and had 117 attendances at 11 sessions
- Saturday SEND Family Social has 339 members and had 243 attendances at 8 sessions
- SEND Parent Carer Lunch Club has 46 members and had 259 attendances at 14 sessions
- School Holiday Lunch Club has 25 members and had 25 attendances at 1 session
- School Holiday Disco had 15 attendees at 1 session
- Relax Kids Holiday Sessions has 23 attendances at 2 sessions
- Siblings Group has 144 members and has had 210 attendances at 11 sessions
- Cheshire East Council commissioned Short Breaks has 152 members and has had 350 attendances at 107 sessions
- Cost of Living Holiday Support has 63 members and had 63 attendances over 5 days during the school holidays for a hot meal and a warm place to be.
- Halloween party had 18 attendees at 1 session
- SEND Christmas Party had 49 attendees plus Father Christmas!
- Drop in Family support sessions provides 356 hrs of family support over 89 sessions

SEND Outreach data including taking our mobile sensory bus

Ruby's SEND team has hosted the 40 outreach sessions across Cheshire East (290 hours):

- 3 outreach sessions in Macclesfield with 71 attendances
- 3 outreach lunch sessions in Crewe with 28 attendances
- 3 outreach Sunday sessions in Crewe with 23 attendances
- 6 outreach sessions in Alsager with 10 attendances
- 25 outreach sessions at schools and other settings with 350 attendances
- 30 individuals went to Chester Zoo
- Out of hours telephone support provided 20 appointments over 35 available sessions

Centre data

In 2023-24 the team at Ruby's Sensory Centre has welcomed:

- 8613 visits to its community café sessions over 156 sessions
- 346 sensory room visits (outside of SEND sessions)
- 11,700 visits to sessions held in our Siblings room over 117 sessions

Total Visits to the centre: 20,659

16-25 SEND Volunteering Project

- 12 SEND volunteers
- Average of 42 hours volunteering time per person

Financial review

Financial position

The financial impact of the pandemic has continued to impact our organisation as funding streams have been reduced with local authority decommissioning or reducing contracts which in turn affects the families we support. Ruby's Fund continues to work tirelessly to adapt our charity services and offer ensuring we are firstly able to support our families but, secondly that we are able to continue to generate income through grant funding and contracts.

Our financial objectives for the future (but not limited to) are:

- Develop new innovative income streams
- Continue to work closely with partners to identify and develop family centred support
- Launch fundraising initiatives to support us to pay off our mortgage on the building
- Continue to address the usual core funding deficit by exploring diverse sources
- Look to develop partnership working with other organisations and professionals
- Secure multiyear funding for staff to ensure stability and longevity of the service

The income for the year ended 29th February 2024 was £326,100 (2023 £487,123) with expenses totalling £396,001 (£402,193 2023). The total funds as at 29th February 2024 were £152,200 unrestricted (£84,948 2023) and £277,814 (£414,967 2023).

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 29 FEBRUARY 2024*

Reserves policy

During the last year the Directors reviewed the average costs in detail. The monthly expenditure has been monitored at £19,133 to cover core costs of core staff wages, mortgage interest, subscriptions, utility bills, accountancy fees and insurance. The reserves are currently set at £50,000 and are reviewing the reserve level.

Plans for future periods

FUTURE PLANS

- Continued implementation of our strategic business plan 2023-2028.
- Implementation of our marketing and communications strategy.
- Secure funding for lift to make the whole centre accessible.
- Look for longer term ambitions for the organisation.
- Implement our fund-raising strategy.
- Review the risk register annually or as required
- Provide volunteering opportunities for young people with disabilities within the charity.
- Grow the reach and reputation of Ruby's Fund as a trusted provider of support services for families across Cheshire East.

Structure, governance and management

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance of the charity

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is governed by the Memorandum and Articles of Association dated March 2013. Ruby's Fund is registered with the Charity Commission and Companies House. Anybody over the age of 18 years old can be a member and at 28th February 2024, there were 3 members.

The trustees who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

The structure of the board of trustees

The Directors (Trustees) for the charity and their responsibilities are:

- Andrew Pear Chairperson
- John Stewart Treasurer
- Matthew Lewis
- Emma Farr
- Adrian Swindells
- Carol Braniff
- Alison Parr Company Secretary (non-voting)

The governance of Ruby's Fund is through a bi-monthly management meeting and sub-committee meetings, where key decisions on the future of the charity are taken by Trustees. As well as the trustees, these meetings are attended by a parent carer representative. The Board of Trustees has delegated the day-to-day management of the organisation to Alison Parr, Charity Leader and company secretary. Alison is responsible for the line management of the other permanent staff employed and also the health and safety, and other statutory responsibilities of centre users. Trustees are also in contact with Ruby's Fund staff on a regular basis between the management meetings.

The Charity Leader and Finance Officer are authorised to approve expenditure up to limits set by the trustees. Outside the meetings, authority for expenditure over those limits is required via email from two or all trustees, depending on the value.

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 29 FEBRUARY 2024*

Trustee selection

The Trustees are elected by other board members, the number being decided at the Annual General Meeting. The Trustees have the power to co-opt up to 10 Trustees. When co-opting Trustees, the Board has regard to the requirement for any specialist skills.

During the year the trustees proposed to elect five new members to increase the range of skills and experience amongst the Board. These trustees have experience that covers leadership and management, financial management, procurement, health and communities, and fundraising. Once invested, new trustees were provided with an introductory pack, including relevant guidance from the Charity Commission.

Other matters

Staff and volunteers

Ruby's Fund has the following members of staff:

- Charity Leader (PT)
- Finance Officer (PT)
- Income Generation & Communication Manager (PT)
- Lead SEND Worker (PT)
- SEND Workers x 3 (PT)
- Short Breaks Co-ordinator (PT)
- Short Breaks session workers x 5 (PT)
- Centre Manager (FT)
- Café Supervisor (FT)
- Café assistants x 2 (PT)

Volunteer data

One volunteer recruitment day with 21 attendances

- 173 hours café and reception volunteers
- 504 hours 16-25 SEND volunteers
- 144 hours Trustee hours

We are members of or affiliated with:

- CVSCE - Community & Voluntary Services Cheshire East
- East Cheshire Chamber of Commerce
- NVCO
- Information Commissioners Office
- Fundraising Regulator

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company name & number - Ruby's Fund 08456065 (England and Wales)

Registered Charity name & number - Ruby's Fund 1152148

Registered office

Meridian House

Roe Street

Congleton

Cheshire

CW12 1PG

Bank - The Co-operative Bank

RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 29 FEBRUARY 2024*

Reflections on the year from Alison Parr

This year has continued to present new challenges which Ruby's team has approached with professionalism and a strong team spirit. Like many other third sector organisations, Ruby's has seen a reduction in income which meant a review of our services. The team responded to this challenge with a positive and creative attitude to ensure our families continue to receive the high-quality support they expect from Ruby's.

This year we enjoyed a much-needed return to event and community fundraising after a break during the pandemic. We hosted Ruby's Star Ball at Congleton Town Hall, enjoyed our second Summer Lunch at The Lion & Swan and re-launched 'Wear Red for Ruby's' with support from nurseries, schools and businesses.

I have pondered upon my favourite moments of the year and there are too many to mention here. If you have a few minutes to spare scroll through our social media pages, as they are an excellent diary of all that we do at Ruby's.

On a personal note, I am proud of our team for supporting my daughter Ruby into her volunteering role at Ruby's. As a young person with significant complex needs herself, opportunities are scarce. The 16–25-year-old SEND volunteering project has proved to be a great success providing much needed opportunities for young people.

I cannot write my reflections without saying thank you to the children, young people, and families that we support at Ruby's. The SEND journey isn't always easy, but we are always there for our families through the highs and lows. We are immensely proud and privileged to be part of their journey.

Chair of Trustees – Andrew Pear

The Ruby's team has been supporting children with Special Educational Needs and Disabilities (SEND) and their families across Cheshire East since 2013, an achievement to be greatly celebrated and reflected upon. Not only has Ruby's positively impacted many young lives during this time, giving many children the opportunity to access social, recreational and respite opportunities, but Ruby's has also provided a lifeline to many families struggling to navigate the world of SEND. The experience gained in this decade of operation has equipped the team of staff and volunteers at Ruby's to effectively support children and their families and for this I personally express my thanks to the dedication of our team.

In 2023-2024 we reviewed the mission and objectives of Ruby's and listened to what our children and families told us they needed to thrive. This review formed the basis of the Board of Trustees agreeing Ruby's 5-year strategic plan. We are a year into the plan and have made progress in all areas.

Ruby's like the families we support have felt the impact of the cost-of-living crisis with loss of local authority funding and increased overheads. Despite these challenges the resilient Ruby's team have successfully managed to re-open our community café which was closed during the pandemic. This has brought our centre back to life and we have seen an average footfall of 1000 visits per month.

Thanks must be given to the local community, organisations, funders, and businesses for their continued support: their volunteer hours, donations and words of support are appreciated beyond measure. Without such support we would not be able to support the children and families in the way that we do.

The trustees report was approved by the Board of Trustees.

Mr A M Pear
Trustee

26 September 2024

RUBY'S FUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUBY'S FUND

I report to the trustees on my examination of the financial statements of Ruby's Fund (the charity) for the year ended 29 February 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Marie Shenton - FCCA

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Dated: 26 September 2024

RUBY'S FUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 29 FEBRUARY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	68,738	173,657	242,395	57,694	413,060	470,754
Charitable activities	4	70,690	1,020	71,710	13,400	2,322	15,722
Other trading activities	5	11,715	-	11,715	615	-	615
Investments	6	280	-	280	32	-	32
Total income		151,423	174,677	326,100	71,741	415,382	487,123
Expenditure on:							
Raising funds	7	12,179	17,303	29,482	63	1,354	1,417
Charitable activities	8	120,809	245,588	366,397	57,939	340,211	398,150
Other expenditure	13	122	-	122	2,626	-	2,626
Total expenditure		133,110	262,891	396,001	60,628	341,565	402,193
Net income/(expenditure)		18,313	(88,214)	(69,901)	11,113	73,817	84,930
Transfers between funds		48,939	(48,939)	-	35,411	(35,411)	-
Net movement in funds	10	67,252	(137,153)	(69,901)	46,524	38,406	84,930
Reconciliation of funds:							
Fund balances at 1 March 2023		84,948	414,967	499,915	38,424	376,561	414,985
Fund balances at 29 February 2024		152,200	277,814	430,014	84,948	414,967	499,915

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

RUBY'S FUND

BALANCE SHEET

AS AT 29 FEBRUARY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	15		345,369		377,282
Current assets					
Stocks	16	1,150		-	
Debtors	17	14,971		82,235	
Cash at bank and in hand		250,539		233,915	
		<u>266,660</u>		<u>316,150</u>	
Creditors: amounts falling due within one year	19	<u>(13,006)</u>		<u>(22,909)</u>	
Net current assets			253,654		293,241
Total assets less current liabilities			599,023		670,523
Creditors: amounts falling due after more than one year	20		(169,009)		(170,608)
Net assets			<u>430,014</u>		<u>499,915</u>
The funds of the charity					
Restricted income funds	22	277,814		414,967	
Unrestricted funds		152,200		84,948	
		<u>430,014</u>		<u>499,915</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 February 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26 September 2024

Mr A M Pear
Trustee

Company registration number 08456065 (England and Wales)

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Accounting policies

Charity information

Ruby's Fund is a private company limited by guarantee incorporated in England and Wales. The registered office is Meridian House, Roe Street, Congleton, Cheshire, CW12 1PG, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Property improvements	2% straight line/no depreciation
Plant and equipment	20% straight line
Fixtures and fittings	10% straight line
Computers	33% straight line
Play equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	68,199	2,420	70,619	54,828	20,501	75,329
Grants receivable	-	171,237	171,237	2,866	392,559	395,425
Other	539	-	539	-	-	-
	<u>68,738</u>	<u>173,657</u>	<u>242,395</u>	<u>57,694</u>	<u>413,060</u>	<u>470,754</u>
Grants receivable for core activities						
Cheshire East Council	-	29,114	29,114	2,866	147,849	150,715
Crewe Town Council	-	-	-	-	1,300	1,300
Cheshire Community Foundation	-	-	-	-	24,040	24,040
National Lottery Foundation	-	84,634	84,634	-	97,540	97,540
Steve Morgan Foundation	-	23,750	23,750	-	26,857	26,857
N-Compass	-	-	-	-	11,031	11,031
NHS Wirral CCG	-	-	-	-	26,555	26,555
Big Issue	-	-	-	-	32,628	32,628
NHS Cheshire CCG	-	2,251	2,251	-	24,759	24,759
Other - Bentley & St James Place	-	31,488	31,488	-	-	-
	<u>-</u>	<u>171,237</u>	<u>171,237</u>	<u>2,866</u>	<u>392,559</u>	<u>395,425</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Shop income						
Income	2,363	-	2,363	365	-	365
Cafe Income						
Income	39,047	-	39,047	1,622	-	1,622
Room hire & parties						
Income	13,835	-	13,835	8,774	-	8,774
Admissions						
Income	12,514	-	12,514	2,739	-	2,739
Sponsorships						
Income	-	-	-	170	-	170
Other income						
Income	2,931	1,020	3,951	(270)	2,322	2,052
	<u>70,690</u>	<u>1,020</u>	<u>71,710</u>	<u>13,400</u>	<u>2,322</u>	<u>15,722</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>11,715</u>	<u>615</u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>280</u>	<u>32</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Advertising	1,866	-	1,866	-	-	-
Other fundraising costs	10,313	2,565	12,878	63	1,354	1,417
Staff costs	-	14,738	14,738	-	-	-
	<u>12,179</u>	<u>17,303</u>	<u>29,482</u>	<u>63</u>	<u>1,354</u>	<u>1,417</u>

8 Expenditure on charitable activities

	Cafe costs 2024 £	Other income 2024 £	General costs 2024 £	Total 2024 £	General costs 2023 £
Direct costs					
Staff costs	17,377	2,758	170,694	190,829	198,070
Depreciation and impairment	5	-	32,726	32,731	35,515
Light and heat	-	-	8,230	8,230	6,788
Telephone	-	-	3,336	3,336	5,390
Rent, rates and water	-	-	1,550	1,550	1,054
Insurance	-	-	11,199	11,199	8,937
Postage and stationery	57	-	818	875	3,812
Travel and motor	-	70	2,940	3,010	5,091
Craft and play equipment	-	-	1,080	1,080	1,063
Advertising and promotion	60	-	616	676	8,765
Repairs and cleaning	1,095	-	15,540	16,635	23,322
Training	276	-	6,596	6,872	4,577
IT software, consumables and website	1,862	-	9,212	11,074	15,237
Room and equipment hire	4,603	-	2,526	7,129	2,741
Purchases	17,657	-	11,298	28,955	38,508
Subscriptions	-	-	2,260	2,260	2,126
Sundries	137	-	2,096	2,233	6,339
	<u>43,129</u>	<u>2,828</u>	<u>282,717</u>	<u>328,674</u>	<u>367,335</u>
Share of support and governance costs (see note 9)					
Support	-	-	19,477	19,477	10,831
Governance	-	-	18,246	18,246	19,984
	<u>43,129</u>	<u>2,828</u>	<u>320,440</u>	<u>366,397</u>	<u>398,150</u>
Analysis by fund					
Unrestricted funds	41,610	2,828	76,371	120,809	57,939
Restricted funds	1,519	-	244,069	245,588	340,211
	<u>43,129</u>	<u>2,828</u>	<u>320,440</u>	<u>366,397</u>	<u>398,150</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

9 Support costs allocated to activities

	Total 2024 £	Total 2023 £
Bank charges	4,575	977
Mortgage interest	14,903	9,854
Governance	18,246	19,984
	<u>37,724</u>	<u>30,815</u>

Governance costs comprise:	2024 £	2023 £
Accountancy	15,323	4,660
Legal and professional	2,923	9,447
Recruitment fees	-	5,877
	<u>18,246</u>	<u>19,984</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	32,731	35,515
Loss on disposal of tangible fixed assets	122	2,626
	<u></u>	<u></u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>21</u>	<u>21</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

12	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	198,174	188,372
	Social security costs	4,494	6,894
	Other pension costs	2,899	2,804
		205,567	198,070

There were no employees whose annual remuneration was more than £60,000.

13	Other expenditure	Unrestricted funds	Unrestricted funds
		2024	2023
		£	£
	Net loss on disposal of tangible fixed assets	122	2,626

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

15 Tangible fixed assets

	Freehold land and buildings £	Property improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Play equipment £	Total £
Cost							
At 1 March 2023	295,000	85,621	53,001	14,419	22,356	100,746	571,143
Additions	-	-	299	640	-	-	939
Disposals	-	-	(227)	-	(729)	-	(956)
At 29 February 2024	295,000	85,621	53,073	15,059	21,627	100,746	571,126
Depreciation and impairment							
At 1 March 2023	9,833	70,485	32,387	10,186	11,623	59,347	193,861
Depreciation charged in the year	5,900	309	4,128	1,516	6,388	14,490	32,731
Eliminated in respect of disposals	-	-	(227)	-	(608)	-	(835)
At 29 February 2024	15,733	70,794	36,288	11,702	17,403	73,837	225,757
Carrying amount							
At 29 February 2024	279,267	14,827	16,785	3,357	4,224	26,909	345,369
At 28 February 2023	285,167	15,136	20,614	4,233	10,733	41,399	377,282

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	1,150	-

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	942	38,380
Other debtors	599	34,909
Prepayments and accrued income	13,430	8,946
	14,971	82,235

18 Loans and overdrafts

	2024 £	2023 £
Other loans	172,155	174,686
Payable within one year	3,146	4,078
Payable after one year	169,009	170,608
Amounts included above which fall due after five years:		
Payable by instalments	(156,425)	(158,024)

The long-term loans are secured by fixed charges over the property of Meridian house, Roe Street, Congleton, CW12 1PG dated 1 July 2021.

19 Creditors: amounts falling due within one year

	2024 £	2023 £
Borrowings	3,146	4,078
Other taxation and social security	1,813	2,377
Trade creditors	1,520	10,518
Other creditors	571	584
Accruals and deferred income	5,956	5,352
	13,006	22,909

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

20 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Borrowings	169,009	170,608

21 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,899	2,804

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 March 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 29 February 2024 £
Siblings Project	6,362	1,187	(1,229)	1,392	-	7,712
Outreach Social Enterprise	36,395	-	(23,587)	(12,808)	-	-
Restricted Fixed Assets	174,187	-	(11,632)	-	-	162,555
CE Short Breaks	13,797	19,596	(10,066)	-	-	23,327
Elworth Butterfly Group	2,245	-	(17)	-	-	2,228
FSW South (Steve Morgan)	2,116	23,750	(22,011)	-	-	3,855
RF Sustainability Project	38,028	84,634	(85,688)	-	-	36,974
Volunteer Project	29,375	18	(20,248)	(9,144)	-	-
FSW North (inc Swans)	7,758	-	-	(7,758)	-	-
Lift project	5,400	-	(462)	-	-	4,938
Alex Roberts Miller Foundation	1,053	-	(1,053)	-	-	-
Relax Kids	8,969	1,020	(1,020)	(8,969)	-	-
Early Bird Training	2,797	-	-	(2,797)	-	-
Holiday Cook	1,487	-	(95)	(1,392)	-	-
Carer Engagement Worker South	9,026	-	(3,077)	(5,949)	-	-
Carer Engagement	7,680	-	(1,154)	(6,526)	-	-
CCF 16-25	10,000	-	(9,956)	(44)	-	-

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

22 Restricted funds

(Continued)

CCF Comm & Wellbeing	13,960	-	(14,003)	43	-	-
CCG Baby & you	4,642	792	-	(5,434)	-	-
CCG Hospital	(3,642)	1,459		2,183	-	-
Training workshop	360	-	(660)	300	-	-
Warm Places	250	-	(250)	-	-	-
Early help Crisis	16,743	-	(7,225)	(9,518)	-	-
Crewe Butterfly Group	907	-	(63)	(844)	-	-
Boiler & Utilities	4,840	-	(4,840)		-	-
Be Confident	9,990	-	(10,107)	117	-	-
David Family Sat Socials	1,983	-	(1,983)	-	-	-
WO Street CF	3,600	-	(3,600)	-	-	-
Carol Cross Sensory Garden	-	100	-	(100)	-	-
Julia Rausing Trust	-	-	(20,000)	20,000	-	-
Asda Foundation	-	615	(615)	-	-	-
Fence Club	-	500	(500)	-	-	-
St James Place	-	9,818	(1,179)	-	-	8,639
Bentley	-	21,670	(3,388)	843	-	19,125
Cheshire East Cost of Living	-	9,518	(1,058)		-	8,460
Georgia Leigh Ogden Foundation	2,400	-	(2,125)	(275)	-	-
Befriending	2,259	-	-	(2,259)	-	-
	<u>414,967</u>	<u>174,677</u>	<u>(262,891)</u>	<u>(48,939)</u>	<u>-</u>	<u>277,814</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

22 Restricted funds

(Continued)

Previous year:	At 1 March 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 28 February 2023 £
Siblings Project	1,469	7,000	(2,107)	-	-	6,362
Outreach Social Enterprise	17,445	32,628	(13,678)	-	-	36,395
Restricted Fixed Assets	175,361	-	(27,102)	25,928	-	174,187
CE Short Breaks	2,975	25,000	(14,178)	-	-	13,797
Elworth Butterfly Group	2,535	-	(290)	-	-	2,245
FSW South (Steve Morgan)	-	26,857	(24,741)	-	-	2,116
RF Sustainability Project	38,144	84,933	(85,049)	-	-	38,028
Volunteer Project	27,402	124,201	(92,228)	(30,000)	-	29,375
FSW North (inc Swans)	9,001	-	(1,243)	-	-	7,758
Lift project	-	5,400	-	-	-	5,400
Alex Roberts Miller Foundation	-	2,500	(277)	(1,170)	-	1,053
Relax Kids	16,145	-	(7,176)	-	-	8,969
Early Bird Training	2,797	-	-	-	-	2,797
Holiday Cook Carer	1,487	-	-	-	-	1,487
Engagement	9,026	-	(2,320)	10,000	-	16,706
CCF 16-25	-	10,000	-	-	-	10,000
CCF Com & Wellbeing	-	14,040	(80)	-	-	13,960
CCG Baby & you	-	8,708	(4066)	-	-	4,642
CCG Hospital Project	-	13,133	(16,775)	-	-	(3,642)
Training workshop	-	720	(360)	-	-	360
Warm places	-	250	-	-	-	250
Early help Crisis	-	29,473	(12,730)	-	-	16,743
Crewe Butterfly group	-	1,300	(393)	-	-	907
Boiler & Utilities	-	12,607	(7,767)	-	-	4,840
Wish List 2021	13,522	-	-	(13,522)	-	-
Thriving Families Office	12,406	-	-	(12,406)	-	-
Be Confident	5,780	11,032	(6,822)	-	-	9,990
David Family Sat Socials	-	2,000	(17)	-	-	1,983
WO Street CF	-	3,600	-	-	-	3,600
SEN Triage Admin	9,496	-	(9,770)	274	-	-
Befriending 2021	4,670	-	(2,411)	-	-	2,259
Comms	5,384	-	(897)	(4,487)	-	-

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

22 Restricted funds

(Continued)

Early Help Sensory Fund	18,516	-	(8,488)	(10,028)	-	-
Georgia Leigh Ogden Foundation	3,000	-	(600)	-	-	2,400
	<u>376,561</u>	<u>415,382</u>	<u>(341,565)</u>	<u>(35,411)</u>	<u>-</u>	<u>414,967</u>

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2023 £	Incoming resources £	Resources expended £	Transfers £	At 29 February 2024 £
General	36,515	112,376	(55,939)	(72,415)	20,537
Designated fund - support costs	-	-	(15,721)	29,033	13,312
Designated fund - running costs	-	-	(19,309)	27,694	8,385
Designated fund - Cafe	48,433	39,047	(43,565)	(30,000)	13,915
Designated fund - Centre Wages	-	-	(2,265)	51,835	49,570
Designated fund - SEND Team	-	-	3,689	5,258	8,947
Designated fund - marketing & fundraising	-	-	-	35,000	35,000
Designated fund - Sensory Resource	-	-	-	275	275
Designated fund - Congleton SEND	-	-	-	2,259	2,259
	<u>84,948</u>	<u>151,423</u>	<u>(133,110)</u>	<u>48,939</u>	<u>152,200</u>

Previous year:

	At 1 March 2022 £	Incoming resources £	Resources expended £	Transfers £	At 28 February 2023 £
General	38,424	50,019	(22,992)	(28,936)	36,515
Designated fund - support costs	-	-	(11,154)	11,154	-
Designated fund - running costs	-	-	(22,098)	22,098	-
Designated fund - Cafe	-	21,722	(4,384)	31,095	48,433
	<u>38,424</u>	<u>71,741</u>	<u>(60,628)</u>	<u>35,411</u>	<u>84,948</u>

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2024

24 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 29 February 2024:			
Tangible assets	182,814	162,555	345,369
Current assets/(liabilities)	138,395	115,259	253,654
Long term liabilities	(169,009)	-	(169,009)
	<u>152,200</u>	<u>277,814</u>	<u>430,014</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 28 February 2023:			
Tangible assets	378,014	(732)	377,282
Current assets/(liabilities)	(122,458)	415,699	293,241
Long term liabilities	(170,608)	-	(170,608)
	<u>84,948</u>	<u>414,967</u>	<u>499,915</u>

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

RUBY'S FUND

England & Wales - Charity number 1152148

Accounts

REGISTERED COMPANY NUMBER: 08456065 (England and Wales)
REGISTERED CHARITY NUMBER: 1152148

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28th February 2023
for
Ruby's Fund

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Ruby's Fund

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for the Year Ended 28th February 2023**

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Ruby's Fund

Report of the Trustees **for the Year Ended 28th February 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28th February 2023. The trustees have adopted the provisions of 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

Objectives of the charity

To provide recreational, educational and leisure activities for (but not limited to) individuals of all ages with additional physical, mental and/or needs including (but not limited to) providing a multisensory studio, soft play area, educational classes, respite and social support group afforded by way of fundraising through various methods including (but not limited to) the design, manufacture and sale of products and the operation of a café. The charity operates within and for residents of Cheshire East.

Ruby's Fund began in 2008 when Alison Parr, our Founder, identified a lack of support for children with special educational needs and disabilities and their families when she had her daughter Ruby. Ruby was born with a rare chromosome disorder called IDIC 15. Ruby's Fund was a registered charity in 2009 and became a charitable company in 2013.

Public benefit

The Trustees adhere to guidance published by the Charity Commission on public benefit. The objects of the charity are addressed through multiple avenues. Ruby's Fund supports children and young people with special educational needs and disabilities (SEND) and their families and carers who face challenges and barriers due to disability in Cheshire East. We run an inclusive sensory centre in Congleton with specialist, accessible facilities, and outreach support services and sessions including an outreach service with an accessible mobile sensory vehicle across Cheshire East. Our aim is to improve the overall physical, emotional and mental wellbeing of our children and their families.

As a organisation we are constantly looking to develop a wide variety of inclusive activities and experiences for families. Our Congleton lunch club sessions are well attended and subsequently have expanded into Crewe. These are extremely popular. They provide an opportunity for parents and carers of children with mixed abilities to enjoy peer support in a relaxed and sociable environment. We have started drop-in support groups for families in Sandbach and Macclesfield. Working in partnership with the SEND Health Visitors, we have also been running a signposting drop-in session in Alsager.

Children, young people, parents and carers do not need a formal diagnosis to access Ruby's Fund and can self-refer. We as an organisation are not just here for the children, we are also here to help and support the family as a whole unit providing information signposting, resources and support opportunities. As part of this, we offer monthly family social sessions in Congleton and Crewe and parent/carer coffee mornings.

We run an inclusive sensory centre in Congleton with specialist, accessible facilities which include a sensory room, soft play zone, community café, sensory garden, games room, therapy room, The Pink Pod (1:2:1 room) and staff offices. We offer outreach support services and session which include an outreach service with an accessible mobile sensory vehicle across Cheshire East.

In October 2021 Ruby's Fund had to close the community café due to the pandemic. As we navigated our way through this challenging period, we were able to partially reopen our community café for children with special educational needs and disabilities and their families and carers following local and national government guidance on Covid.

We have worked in partnership with other third sector charities and organisations. These organisations include Cheshire & Warrington Carers Trust, Smile Group, SWANS, CESAP, CECVS, Wishing Well, Autism Inclusive, Cheshire East Parent Carer Forum, NHS CCG, Cheshire East Council and My Babytime.

Ruby's Fund

Report of the Trustees for the Year Ended 28th February 2023

ACHIEVEMENT AND PERFORMANCE

Like many other organisations, we have faced challenges as the pandemic has continued to present the need to be creative and adaptable in our approach to service delivery and income generation. This year, like the previous year presented us with a growing demand for our expertise, services and facilities.

Our services:

We continued with our adapted model of working in response to the pandemic and ran a varied timetable of sessions, activities, and workshops.

From March 2022 to February 2023 we ran:

- Short Breaks for children with emerging or diagnosed needs aged 0-8 years old continued to be commissioned by Cheshire East Council to provide 35 termtime after school sessions, 12 weekend short break sessions, 20 holiday short break sessions, 20 Saturday Club sessions, one to one short breaks at Ruby's Fund for Children with SEND ages 0-8 years, which were adapted to virtual and doorstep sessions when required.

- Siblings Wellbeing & Social Club is a monthly group to provide peer support, reduce social isolation and to provide a young carer break for siblings of children with SEND aged 5-15yrs.

- Parent Carer Lunch Club Congleton ran virtually when required and face to face once a fortnight at our centre providing peer support and access to staff trained in family support

- Parent Carer Lunch Club Crewe ran face to face once a fortnight at our centre providing peer support and access to staff trained in family support

- Games Club is a new session for Ruby's Fund. It is newly established and currently for children aged 6-11yrs. The sessions run in our gaming suite of Xboxes, playstations, Nintendo switches and Wii.

- Saturday SEND Family Social Congleton, a monthly peer support session, facilitated by family support coordinators for families with children with SEND

- SEND Sunday Crewe, a monthly peer support session, facilitated by family support coordinators for families with children with SEND

- Pop-up outreach sessions with advice from SEND family support coordinators

- The Mobile Sensory bus is predominantly used for outreach sessions including short breaks, for families who feel unable to visit the centre and as an additional resource to our Crewe sessions.

- Counselling - we have been able to support parent carers and couples with counselling to help them with the challenges they face as parent carers.

- Sensory Detective - in partnership with Wishing Well we have written, - produced Sensory Detectives programme and workshop which has been funded by the CCG. This is programme to help parent carers understand their child's sensory differences and offers strategies to support them

- The sensory resource library was developed alongside the Sensory detective programme but as a stand-alone offer to families. Families can borrow a sensory item before committing to buy an item without knowing if it is suitable for their child's need.

- Spotlight sessions are online monthly sessions on topics such as short breaks to provide information to parent carers with an opportunity for questions and answers

- Cheshire & Warrington Carers Trust have used our venue to run a monthly coffee morning for parent/carers and holiday sessions

- SEND family support service with the 4 tiered level of support model offering targeted 1:1 appointment for parent carers, signposting onto other services as required

Ruby's Fund

Report of the Trustees **for the Year Ended 28th February 2023**

- Baby & You is a weekly session that was set up as a direct response to new parents and their babies who were facing social isolation and were at risk of low mental health and wellbeing. The sessions include wellbeing zoom sessions and face to face sessions including peer support and learning of skills such as baby massage and baby yoga.

- Parent Carer wellbeing sessions ran virtually, face to face and even by sending little goody packs out in the post. We delivered goody bags to Macclesfield hospital children's ward at Christmas as parent carers are often forgotten at this time.

- Volunteer Family support was commissioned by Cheshire East council to offer volunteer support to families who were being 'stepped down' from support by the local authority. Our coordinators trained and matched volunteers with families to provide them low level support equalling 448 hours of support.

FINANCIAL REVIEW

Financial position

The impact of the pandemic has continued to impact our organisation and world we live in. Ruby's Fund continues to work tirelessly to adapt our charity services and offer ensuring we are firstly able to support our families but, secondly that we are able to continue to generate income through grant funding and contracts.

Our financial objectives for the future (but not limited to) are:

- Secure future contracts adding to the diversity in our income streams
- Continue to work closely with partners to identify and develop family centred support
- Launch fundraising initiatives to support us to pay off our mortgage on the building
- Continue to address the usual core funding deficit by exploring diverse sources
- Look to develop partnership working with other organisations and professionals
- Secure multiyear funding for staff to ensure stability and longevity of the service

Reserves Policy

During the last year the Directors looked at the average costs in detail. The monthly expenditure has been monitored at £12,500. In the last annual report, the Chair took the action to increase the reserves to a level of £50,000.

We have managed to achieve this sum this year.

FUTURE PLANS

- Write new strategic business plan 2023-2026.
- Develop a marketing and communications strategy.
- Secure funding for lift to make the whole centre accessible.
- Look for longer term ambitions for the organisation.
- Develop a fund raising strategy.
- Review the risk register.
- Provide training and work experience opportunities for young people with disabilities within the charity.
- Grow the reach and reputation of ruby's Fund as a trusted provider of support services for families accords Cheshire East.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance of the charity

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is governed by the Memorandum and Articles of Association dated March 2013. Ruby's Fund is registered with the Charity Commission and Companies House. Anybody over the age of 18 years old can be a member and at 28th February 2023, there were 3 members.

Ruby's Fund

Report of the Trustees for the Year Ended 28th February 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The structure of the board of trustees

The Directors (Trustees) for the charity and their responsibilities are:

A M Pear	Chairperson
J C Stewart	Treasurer
M T Lewis	General
Mrs E Farr	General
Mrs A J Parr	Company Secretary (non-voting)
A J Swindells	General
Ms C Braniff	General (appointed September 2022)
D A Watson	General (resigned September 2022)

The governance of Ruby's Fund is through a bi-monthly management meeting, where key decisions on the future of the charity are taken by Trustees. As well as the trustees, these meetings are attended by the Finance Manager . and a parent carer representative. The Board of Trustees has delegated the day-to-day management of the organisation to Alison Parr, Operational Lead and secretary. Alison is responsible for the line management of the other permanent staff employed and also the health and safety, and other statutory responsibilities of centre users. Trustees are also in contact with Ruby's Fund staff on a regular basis between the management meetings.

The Operational Lead and Finance Manager are authorised to approve expenditure up to limits set by the trustees. Outside the meetings, authority for expenditure over those limits is required via email from two or all trustees, depending on the value.

Trustee selection

The Trustees are elected by other board members, the number being decided at the Annual General Meeting. The Trustees have the power to co-opt up to 10 Trustees. When co-opting Trustees, the Board has regard to the requirement for any specialist skills.

During the year the trustees proposed to elect five new members to increase the range of skills and experience amongst the Board. These trustees have experience that covers leadership and management, financial management, procurement, health and communities, and fundraising. Once invested, new trustees were provided with an introductory pack, including relevant guidance from the Charity Commission.

Staff and volunteers

Ruby's Fund has the following members of staff:

- Founder (PT)
- Finance Manager (PT)
- Income Generation & Communication Manager (PT)
- Lead Family Support Co-ordinator (PT)
- Family Support Co-ordinator (PT)
- Triage Officer (PT)
- Carer Engagement Worker (PT)
- Lead Volunteer co-ordinator (PT)
- Volunteer co-ordinator x 2 (PT)
- Short Breaks Co-ordinator (PT)
- Short Breaks Supervisor (PT)
- Short Breaks session workers x 7 (PT)

The Trustees have volunteered 720 hours of their time and the Volunteers have provided 648 hours.

We are members of or affiliated with:

- CVSCE - Community & Voluntary Services Cheshire East
- East Cheshire Chamber of Commerce
- Cheshire East Social Action Partnership (CEASP)

Ruby's Fund

Report of the Trustees **for the Year Ended 28th February 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Statement from Founder

We never expected the pandemic to impact our lives in the way it has and for it still to be affecting our daily lives. In the previous year we adapted our working model, and this became our new normal for the team at Ruby's Fund and for the families we support.

The year has continued to present new challenges which the team dealt with professionalism and team spirit ensuring that services to our children and families continued with minimal disruption.

As in previous years I cannot write this statement without saying thank you to the children, young people and families that we support at Ruby's Fund. It isn't always an easy journey but we are always there for our families through the highs and lows of their journey. We are immensely proud and privileged to be part of their journey.

Finally I would like to take this opportunity to say thank you to the Board for volunteering 720 hours of their time and expertise so generously to oversee the smooth running of the charity.

Final word from our Chairperson

During 2022-23 we were still feeling the impact of the pandemic as a charity, country and world. In the previous year we had to make some difficult decisions such as closing the café. Although this was the right financial decision for us as a charity it was a sad decision as our café was the heartbeat of our centre. What we didn't expect was the overwhelming demand on our family support services. The closure of the café allowed us to focus entirely on this support to families when they needed it the most. We have managed to partially reopen the café to support SEND families and look forward to 2023-24 when we hope to fully reopen this much-loved community asset.

Our staff have continued to adapt and respond to the challenges that the pandemic has brought with it. I would like to take this opportunity to thank the staff and volunteers at Ruby's Fund for their continued hard work and dedication.

I would also like to thank the local community, organisations, funders and businesses for their continued support of Ruby's Fund. Their support in volunteer hours, donations and words of support have been appreciated beyond measure. Without such support we would not be able to support the children and families in the way that we do.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08456065 (England and Wales)

Registered Charity number

1152148

Registered office

Meridian House
Roe Street
Congleton
Cheshire
CW12 1PG

Trustees

J C Stewart Company Director & Trustee
M T Lewis Company Director & Trustee
Mrs E J S Farr Company Director & Trustee
A J Swindells Company Director & Trustee
D A Watson Company Director & Trustee (resigned 25/1/2023)
A M Pear Company Director, Trustee & Chairperson
Ms C Braniff Trustee (appointed 17/9/2022)

The Directors of the charitable company are Trustees for the purpose of charity law and are known collectively as the Board of Trustees.

Ruby's Fund

Report of the Trustees
for the Year Ended 28th February 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Mrs A J Parr

Independent Examiner

Marie Shenton
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Patron

Adam Partridge

Bankers

The Co-operative Bank	Community Directplus Account
The Co-operative Bank	Registered Charity Savings Account

Approved by order of the board of trustees on 24th August 2023 and signed on its behalf by:

A M Pear - Trustee

**Independent Examiner's Report to the Trustees of
Ruby's Fund**

Independent examiner's report to the trustees of Ruby's Fund ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28th February 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marie Shenton
The Association of Chartered Certified Accountants

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Date:

Ruby's Fund

Statement of Financial Activities for the Year Ended 28th February 2023

	Notes	Unrestricted funds £	Restricted funds £	28/2/23 Total funds £	28/2/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	60,433	413,060	473,493	390,304
Charitable activities					
Government grants		-	-	-	25,155
Other trading activities	3	11,276	2,322	13,598	17,308
Investment income	4	32	-	32	35
Total		<u>71,741</u>	<u>415,382</u>	<u>487,123</u>	<u>432,802</u>
 EXPENDITURE ON					
Raising funds		41,148	313,048	354,196	303,352
Other		<u>19,480</u>	<u>28,517</u>	<u>47,997</u>	<u>36,076</u>
Total		<u>60,628</u>	<u>341,565</u>	<u>402,193</u>	<u>339,428</u>
 NET INCOME		11,113	73,817	84,930	93,374
Transfers between funds	15	<u>35,411</u>	<u>(35,411)</u>	-	-
Net movement in funds		46,524	38,406	84,930	93,374
 RECONCILIATION OF FUNDS					
Total funds brought forward		38,424	376,561	414,985	321,611
 TOTAL FUNDS CARRIED FORWARD		<u><u>84,948</u></u>	<u><u>414,967</u></u>	<u><u>499,915</u></u>	<u><u>414,985</u></u>

The notes form part of these financial statements

Ruby's Fund

Balance Sheet
28th February 2023

	Notes	Unrestricted funds £	Restricted funds £	28/2/23 Total funds £	28/2/22 Total funds £
FIXED ASSETS					
Tangible assets	9	378,014	(732)	377,282	407,089
CURRENT ASSETS					
Debtors	10	67,257	14,978	82,235	38,270
Cash at bank and in hand		72,800	404,286	477,086	258,876
		<u>140,057</u>	<u>419,264</u>	<u>559,321</u>	<u>297,146</u>
CREDITORS					
Amounts falling due within one year	11	(262,515)	(3,565)	(266,080)	(114,807)
NET CURRENT ASSETS		<u>(122,458)</u>	<u>415,699</u>	<u>293,241</u>	<u>182,339</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		255,556	414,967	670,523	589,428
CREDITORS					
Amounts falling due after more than one year	12	(170,608)	-	(170,608)	(174,443)
NET ASSETS		<u>84,948</u>	<u>414,967</u>	<u>499,915</u>	<u>414,985</u>
FUNDS	15				
Unrestricted funds				84,948	38,424
Restricted funds				414,967	376,561
TOTAL FUNDS				<u>499,915</u>	<u>414,985</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Ruby's Fund

Balance Sheet - continued

28th February 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24th August 2023 and were signed on its behalf by:

A M Pear - Trustee

Ruby's Fund

Notes to the Financial Statements **for the Year Ended 28th February 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- in accordance with the property
Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost
Play equipment	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2023

2. DONATIONS AND LEGACIES

	28/2/23	28/2/22
	£	£
Donations	75,329	59,035
Grants	395,425	324,473
Admissions	2,739	6,796
	<u>473,493</u>	<u>390,304</u>

Grants received, included in the above, are as follows:

	28/2/23	28/2/22
	£	£
Cheshire East Council	150,715	85,364
Crewe Town Council	1,300	-
Congleton Town Council	-	788
Tesco Groundwork	-	1,000
Cheshire Community Foundation	24,040	1,947
National Lottery Foundation	97,540	97,780
CRH Trust	-	11,000
Steve Morgan Foundation	26,857	22,071
N-Compass	11,031	17,663
William Dean Trust	-	25,000
Georgia Leigh Ogden Foundation	-	3,000
Williams Family Trust	-	5,000
Betty Messenger Foundation	-	2,000
Postcode Lottery	-	15,044
Joan Wilkinson Charitable Trust	-	1,487
CVS Cheshire East	-	4,085
Brian Murtagh Charitable Trust	-	7,381
NHS Wirral CCG	26,555	19,328
CT Skills Apprenticeship	-	500
Education and Skills Funding	-	1,500
Sandbach Town Council	-	2,535
Big Issue	32,628	-
NHS Cheshire CCG	24,759	-
	<u>395,425</u>	<u>324,473</u>

3. OTHER TRADING ACTIVITIES

	28/2/23	28/2/22
	£	£
Fundraising events	615	-
Shop income	365	312
Sponsorships	170	-
CafU income	1,622	9,180
Room hire & parties	8,774	6,614
Other income	2,052	1,202
	<u>13,598</u>	<u>17,308</u>

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2023

4. INVESTMENT INCOME

	28/2/23	28/2/22
	£	£
Deposit account interest	32	35
	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	28/2/23	28/2/22
	£	£
Depreciation - owned assets	35,515	31,744
Hire of plant and machinery	2,006	4,279
Travel expenses	4,137	557
Deficit on disposal of fixed assets	2,627	-
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28th February 2023 nor for the year ended 28th February 2022.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	28/2/23	28/2/22
	21	20
Support staff	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,476	320,828	390,304
Charitable activities			
Government grants	25,155	-	25,155
Other trading activities	17,308	-	17,308
Investment income	35	-	35
Total	<u>111,974</u>	<u>320,828</u>	<u>432,802</u>
EXPENDITURE ON			
Raising funds	135,621	167,731	303,352
Other	18,525	17,551	36,076

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	154,146	185,282	339,428
NET INCOME/(EXPENDITURE)	(42,172)	135,546	93,374
Transfers between funds	4,580	(4,580)	-
Net movement in funds	(37,592)	130,966	93,374
RECONCILIATION OF FUNDS			
Total funds brought forward	76,016	245,595	321,611
TOTAL FUNDS CARRIED FORWARD	38,424	376,561	414,985

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1st March 2022	295,000	85,621	45,558
Additions	-	-	-
Disposals	-	-	-
At 28th February 2023	295,000	85,621	45,558
DEPRECIATION			
At 1st March 2022	3,933	70,176	19,791
Charge for year	5,900	309	5,153
Eliminated on disposal	-	-	-
At 28th February 2023	9,833	70,485	24,944
NET BOOK VALUE			
At 28th February 2023	285,167	15,136	20,614
At 28th February 2022	291,067	15,445	25,767

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2023

9. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Play equipment £	Computer equipment £	Totals £
COST				
At 1st March 2022	18,152	105,662	15,515	565,508
Additions	321	-	8,013	8,334
Disposals	(4,054)	(4,916)	(1,172)	(10,142)
At 28th February 2023	14,419	100,746	22,356	563,700
DEPRECIATION				
At 1st March 2022	10,570	47,679	6,270	158,419
Charge for year	1,500	16,584	6,069	35,515
Eliminated on disposal	(1,884)	(4,916)	(716)	(7,516)
At 28th February 2023	10,186	59,347	11,623	186,418
NET BOOK VALUE				
At 28th February 2023	4,233	41,399	10,733	377,282
At 28th February 2022	7,582	57,983	9,245	407,089

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/23 £	28/2/22 £
Trade debtors	38,382	6,545
Other debtors	34,907	19,929
Prepayments and accrued income	8,946	11,796
	82,235	38,270

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/23 £	28/2/22 £
Bank loans and overdrafts (see note 13)	243,171	101,106
Other loans (see note 13)	4,078	2,556
Trade creditors	10,518	5,229
Social security and other taxes	2,377	2,070
Pension payable	584	435
Accruals and deferred income	5,352	3,411
	266,080	114,807

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2023

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

	28/2/23	28/2/22
	£	£
Other loans (see note 13)	<u>170,608</u>	<u>174,443</u>

13. LOANS

The overdraft balance relates to negative restricted funds relating to the depreciation of a restricted asset.

14. SECURED DEBTS

The following secured debts are included within creditors:

	28/2/23	28/2/22
	£	£
Mortgage	<u>174,686</u>	<u>177,000</u>

The mortgage provided by The Charity Bank Ltd is secured by a fixed charge over the property of Meridian House, Roe Street, Congleton, CW12 1PG dated 1 July 2021.

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2023

15. MOVEMENT IN FUNDS

	At 1/3/22 £	Net movement in funds £	Transfers between funds £	At 28/2/23 £
Unrestricted funds				
General fund	38,424	27,027	(28,936)	36,515
Designated fund - Support Costs	-	(11,154)	11,154	-
Designated fund - Running Costs	-	(22,098)	22,098	-
Designated fund - Cafe	-	17,338	31,095	48,433
	<u>38,424</u>	<u>11,113</u>	<u>35,411</u>	<u>84,948</u>
Restricted funds				
Relax Kids	16,145	(7,176)	-	8,969
Siblings Project	1,469	4,893	-	6,362
Early Bird Training	2,797	-	-	2,797
Outreach Social Enterprise	17,445	18,950	-	36,395
Wish List 2021	13,522	-	(13,522)	-
Restricted Fixed Assets Fund	175,361	(27,102)	25,928	174,187
Thriving Families Office	12,406	-	(12,406)	-
Be Confident	5,780	4,210	-	9,990
CE Short Breaks	2,975	10,822	-	13,797
Comms	5,384	(897)	(4,487)	-
Early Help Sensory Fund	18,516	(8,488)	(10,028)	-
Elworth Butterfly Group	2,535	(290)	-	2,245
FSW South (Steve Morgan)	-	2,116	-	2,116
Georgia Leigh Ogden Foundation	3,000	(600)	-	2,400
Holiday Cook Programme	1,487	-	-	1,487
RF Sustainability Project	38,144	(116)	-	38,028
SEN Triage Admin	9,496	(9,770)	274	-
Volunteer Project	27,402	31,973	(30,000)	29,375
FSW North (inc Swans)	9,001	(1,243)	-	7,758
Befriending 2021	4,670	(2,411)	-	2,259
Training Workshop	-	360	-	360
Lift project	-	5,400	-	5,400
Warm Places	-	250	-	250
Carer Engagement	9,026	(2,320)	10,000	16,706
CCF 16-25 Volunteer Co-ordinator	-	10,000	-	10,000
CCF Community & Wellbeing Co-ordinator	-	13,960	-	13,960
CCG Baby & You	-	4,642	-	4,642
CCG Hospital Project	-	(3,642)	-	(3,642)
Early Help Sensory Crisis Support	-	16,743	-	16,743
Crewe Butterfly Group	-	907	-	907
Boiler & Utilities support	-	4,840	-	4,840
David Family Saturday Socials	-	1,983	-	1,983
Alex Roberts Miller Foundation	-	2,223	(1,170)	1,053
WO Street Charitable Foundation	-	3,600	-	3,600
	<u>376,561</u>	<u>73,817</u>	<u>(35,411)</u>	<u>414,967</u>
TOTAL FUNDS	<u>414,985</u>	<u>84,930</u>	<u>-</u>	<u>499,915</u>

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2023

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,017	(22,990)	27,027
Designated fund - Support Costs	-	(11,154)	(11,154)
Designated fund - Running Costs	1	(22,099)	(22,098)
Designated fund - Cafe	21,723	(4,385)	17,338
	71,741	(60,628)	11,113
Restricted funds			
Relax Kids	1	(7,177)	(7,176)
Siblings Project	7,000	(2,107)	4,893
Outreach Social Enterprise	32,627	(13,677)	18,950
Restricted Fixed Assets Fund	1	(27,103)	(27,102)
Be Confident	11,031	(6,821)	4,210
CE Short Breaks	25,000	(14,178)	10,822
Comms	-	(897)	(897)
Early Help Sensory Fund	1	(8,489)	(8,488)
Elworth Butterfly Group	-	(290)	(290)
FSW South (Steve Morgan)	26,856	(24,740)	2,116
Georgia Leigh Ogden Foundation	-	(600)	(600)
RF Sustainability Project	84,932	(85,048)	(116)
SEN Triage Admin	-	(9,770)	(9,770)
Volunteer Project	124,202	(92,229)	31,973
FSW North (inc Swans)	-	(1,243)	(1,243)
Befriending 2021	-	(2,411)	(2,411)
Training Workshop	720	(360)	360
Lift project	5,400	-	5,400
Warm Places	250	-	250
Carer Engagement	(1)	(2,319)	(2,320)
CCF 16-25 Volunteer Co-ordinator	10,000	-	10,000
CCF Community & Wellbeing Co-ordinator	14,040	(80)	13,960
CCG Baby & You	8,708	(4,066)	4,642
CCG Hospital Project	13,133	(16,775)	(3,642)
Early Help Sensory Crisis Support	29,474	(12,731)	16,743
Crewe Butterfly Group	1,300	(393)	907
Boiler & Utilities support	12,607	(7,767)	4,840
David Family Saturday Socials	2,000	(17)	1,983
Alex Roberts Miller Foundation	2,500	(277)	2,223
WO Street Charitable Foundation	3,600	-	3,600
	415,382	(341,565)	73,817
TOTAL FUNDS	487,123	(402,193)	84,930

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/3/21 £	Net movement in funds £	Transfers between funds £	At 28/2/22 £
Unrestricted funds				
General fund	76,016	(42,172)	4,580	38,424
Restricted funds				
Buy the building	118,000	-	(118,000)	-
Befriending	5,191	(5,000)	(191)	-
Befriending Day	1,624	(1,624)	-	-
Portage	1,776	-	(1,776)	-
Relax Kids	18,478	(2,333)	-	16,145
Siblings Project	1,025	444	-	1,469
Therapies	800	-	(800)	-
Early Bird Training	3,885	(1,088)	-	2,797
Sensory Room	2,500	5,000	(7,500)	-
Outreach Social Enterprise	35,862	(18,417)	-	17,445
Wish List 2021	1,182	12,340	-	13,522
Restricted Fixed Assets Fund	42,582	(17,551)	150,330	175,361
Thriving Families Office	12,690	(284)	-	12,406
Be Confident	-	5,780	-	5,780
Carer Engagement Worker South	-	9,026	-	9,026
CE Short Breaks	-	2,975	-	2,975
Comms	-	5,384	-	5,384
Early Help Sensory Fund	-	18,516	-	18,516
Elworth Butterfly Group	-	2,535	-	2,535
FSW South (Steve Morgan)	-	(112)	112	-
Georgia Leigh Ogden Foundation	-	3,000	-	3,000
Holiday Cook Programme	-	1,487	-	1,487
RF Sustainability Project	-	38,144	-	38,144
SEN Triage Admin	-	9,496	-	9,496
Volunteer Project	-	27,402	-	27,402
FSW North (inc Swans)	-	9,001	-	9,001
Carer Engagement Worker North	-	2,105	(2,105)	-
Sensory Garden	-	24,830	(24,830)	-
Baby & You	-	(180)	180	-
Befriending 2021	-	4,670	-	4,670
	<u>245,595</u>	<u>135,546</u>	<u>(4,580)</u>	<u>376,561</u>
TOTAL FUNDS	<u>321,611</u>	<u>93,374</u>	<u>-</u>	<u>414,985</u>

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2023

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,974	(154,146)	(42,172)
Restricted funds			
Befriending	(5,000)	-	(5,000)
Befriending Day	(1,624)	-	(1,624)
Relax Kids	1,127	(3,460)	(2,333)
Siblings Project	1,946	(1,502)	444
Early Bird Training	-	(1,088)	(1,088)
Sensory Room	5,000	-	5,000
Outreach Social Enterprise	-	(18,417)	(18,417)
Wish List 2021	12,350	(10)	12,340
Restricted Fixed Assets Fund	-	(17,551)	(17,551)
Thriving Families Office	-	(284)	(284)
Be Confident	7,130	(1,350)	5,780
Carer Engagement Worker South	15,044	(6,018)	9,026
CE Short Breaks	17,549	(14,574)	2,975
Comms	5,384	-	5,384
Early Help Sensory Fund	19,328	(812)	18,516
Elworth Butterfly Group	2,535	-	2,535
FSW South (Steve Morgan)	22,071	(22,183)	(112)
Georgia Leigh Ogden Foundation	3,000	-	3,000
Holiday Cook Programme	1,487	-	1,487
RF Sustainability Project	84,784	(46,640)	38,144
SEN Triage Admin	9,496	-	9,496
Volunteer Project	49,822	(22,420)	27,402
FSW North (inc Swans)	23,591	(14,590)	9,001
Carer Engagement Worker North	2,357	(252)	2,105
Sensory Garden	24,999	(169)	24,830
Crewe Session Costs	5,000	(5,000)	-
Forest School	1,788	(1,788)	-
Baby & You	4,086	(4,266)	(180)
Befriending 2021	7,578	(2,908)	4,670
	320,828	(185,282)	135,546
TOTAL FUNDS			
	432,802	(339,428)	93,374

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2023

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/3/21 £	Net movement in funds £	Transfers between funds £	At 28/2/23 £
Unrestricted funds				
General fund	76,016	(15,145)	(24,356)	36,515
Designated fund - Support Costs	-	(11,154)	11,154	-
Designated fund - Running Costs	-	(22,098)	22,098	-
Designated fund - Cafe	-	17,338	31,095	48,433
	76,016	(31,059)	39,991	84,948
Restricted funds				
Buy the building	118,000	-	(118,000)	-
Befriending	5,191	(5,000)	(191)	-
Befriending Day	1,624	(1,624)	-	-
Portage	1,776	-	(1,776)	-
Relax Kids	18,478	(9,509)	-	8,969
Siblings Project	1,025	5,337	-	6,362
Therapies	800	-	(800)	-
Early Bird Training	3,885	(1,088)	-	2,797
Sensory Room	2,500	5,000	(7,500)	-
Outreach Social Enterprise	35,862	533	-	36,395
Wish List 2021	1,182	12,340	(13,522)	-
Restricted Fixed Assets Fund	42,582	(44,653)	176,258	174,187
Thriving Families Office	12,690	(284)	(12,406)	-
Be Confident	-	9,990	-	9,990
Carer Engagement Worker South	-	9,026	-	9,026
CE Short Breaks	-	13,797	-	13,797
Comms	-	4,487	(4,487)	-
Early Help Sensory Fund	-	10,028	(10,028)	-
Elworth Butterfly Group	-	2,245	-	2,245
FSW South (Steve Morgan)	-	2,004	112	2,116
Georgia Leigh Ogden Foundation	-	2,400	-	2,400
Holiday Cook Programme	-	1,487	-	1,487
RF Sustainability Project	-	38,028	-	38,028
SEN Triage Admin	-	(274)	274	-
Volunteer Project	-	59,375	(30,000)	29,375
FSW North (inc Swans)	-	7,758	-	7,758
Carer Engagement Worker North	-	2,105	(2,105)	-
Sensory Garden	-	24,830	(24,830)	-
Baby & You	-	(180)	180	-
Befriending 2021	-	2,259	-	2,259
Training Workshop	-	360	-	360
Lift project	-	5,400	-	5,400
Warm Places	-	250	-	250
Carer Engagement	-	(2,320)	10,000	7,680
CCF 16-25 Volunteer Co-ordinator	-	10,000	-	10,000
CCF Community & Wellbeing				
Co-ordinator	-	13,960	-	13,960
CCG Baby & You	-	4,642	-	4,642
CCG Hospital Project	-	(3,642)	-	(3,642)
Early Help Sensory Crisis Support	-	16,743	-	16,743
Crewe Butterfly Group	-	907	-	907
Boiler & Utilities support	-	4,840	-	4,840
David Family Saturday Socials	-	1,983	-	1,983

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2023

15. MOVEMENT IN FUNDS - continued

Alex Roberts Miller Foundation	-	2,223	(1,170)	1,053
WO Street Charitable Foundation	-	3,600	-	3,600
	<u>245,595</u>	<u>209,363</u>	<u>(39,991)</u>	<u>414,967</u>
TOTAL FUNDS	<u>321,611</u>	<u>178,304</u>	<u>-</u>	<u>499,915</u>

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2023

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	161,991	(177,136)	(15,145)
Designated fund - Support Costs	-	(11,154)	(11,154)
Designated fund - Running Costs	1	(22,099)	(22,098)
Designated fund - Cafe	21,723	(4,385)	17,338
	183,715	(214,774)	(31,059)
Restricted funds			
Befriending	(5,000)	-	(5,000)
Befriending Day	(1,624)	-	(1,624)
Relax Kids	1,128	(10,637)	(9,509)
Siblings Project	8,946	(3,609)	5,337
Early Bird Training	-	(1,088)	(1,088)
Sensory Room	5,000	-	5,000
Outreach Social Enterprise	32,627	(32,094)	533
Wish List 2021	12,350	(10)	12,340
Restricted Fixed Assets Fund	1	(44,654)	(44,653)
Thriving Families Office	-	(284)	(284)
Be Confident	18,161	(8,171)	9,990
Carer Engagement Worker South	15,044	(6,018)	9,026
CE Short Breaks	42,549	(28,752)	13,797
Comms	5,384	(897)	4,487
Early Help Sensory Fund	19,329	(9,301)	10,028
Elworth Butterfly Group	2,535	(290)	2,245
FSW South (Steve Morgan)	48,927	(46,923)	2,004
Georgia Leigh Ogden Foundation	3,000	(600)	2,400
Holiday Cook Programme	1,487	-	1,487
RF Sustainability Project	169,716	(131,688)	38,028
SEN Triage Admin	9,496	(9,770)	(274)
Volunteer Project	174,024	(114,649)	59,375
FSW North (inc Swans)	23,591	(15,833)	7,758
Carer Engagement Worker North	2,357	(252)	2,105
Sensory Garden	24,999	(169)	24,830
Crewe Session Costs	5,000	(5,000)	-
Forest School	1,788	(1,788)	-
Baby & You	4,086	(4,266)	(180)
Befriending 2021	7,578	(5,319)	2,259
Training Workshop	720	(360)	360
Lift project	5,400	-	5,400
Warm Places	250	-	250
Carer Engagement	(1)	(2,319)	(2,320)
CCF 16-25 Volunteer Co-ordinator	10,000	-	10,000
CCF Community & Wellbeing			
Co-ordinator	14,040	(80)	13,960
CCG Baby & You	8,708	(4,066)	4,642
CCG Hospital Project	13,133	(16,775)	(3,642)
Early Help Sensory Crisis Support	29,474	(12,731)	16,743
Crewe Butterfly Group	1,300	(393)	907
Boiler & Utilities support	12,607	(7,767)	4,840
David Family Saturday Socials	2,000	(17)	1,983
Alex Roberts Miller Foundation	2,500	(277)	2,223

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2023

15. MOVEMENT IN FUNDS - continued

WO Street Charitable Foundation	3,600	-	3,600
	<u>736,210</u>	<u>(526,847)</u>	<u>209,363</u>
TOTAL FUNDS	<u><u>919,925</u></u>	<u><u>(741,621)</u></u>	<u><u>178,304</u></u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28th February 2023.

Ruby's Fund

Detailed Statement of Financial Activities for the Year Ended 28th February 2023

	28/2/23 £	28/2/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	75,329	59,035
Grants	395,425	324,473
Admissions	2,739	6,796
	473,493	390,304
Other trading activities		
Fundraising events	615	-
Shop income	365	312
Sponsorships	170	-
CafU income	1,622	9,180
Room hire & parties	8,774	6,614
Other income	2,052	1,202
	13,598	17,308
Investment income		
Deposit account interest	32	35
Charitable activities		
Government grants	-	25,155
Total incoming resources	487,123	432,802
EXPENDITURE		
Raising donations and legacies		
Wages	188,369	181,738
Social security	6,895	6,139
Pensions	2,804	2,375
Hire of plant and machinery	2,006	4,279
Travel expenses	4,137	557
Rent, rates and water	1,054	1,487
Insurance	8,937	7,074
Light and heat	6,788	7,162
Telephone	5,390	3,472
Postage and stationery	3,812	1,381
Sundries	6,339	7,777
Subscriptions	2,126	1,909
Craft & play equipment	1,063	633
Advertising & promotion	8,765	5,295
Repairs & renewals	18,372	5,958
Household & cleaning	4,950	7,373
Training	4,577	10,930
Accountancy	4,660	2,421
Carried forward	281,044	257,960

This page does not form part of the statutory financial statements

Ruby's Fund

Detailed Statement of Financial Activities for the Year Ended 28th February 2023

	28/2/23 £	28/2/22 £
Raising donations and legacies		
Brought forward	281,044	257,960
Bank charges	977	508
Other equipment	910	362
Website fees	9,552	317
Legal expenses	9,447	11,655
IT Software and Consumables	5,685	12,510
Cost of fundraising	1,416	4,013
Motor expenses	955	439
Room hire expense	735	1,455
Recruitment fees	5,877	-
	316,598	289,219
Other trading activities		
Purchases	37,598	14,133
Other		
Freehold property	5,900	3,933
Improvements to property	-	206
Plant and machinery	5,463	6,456
Fixtures and fittings	1,500	1,885
Play equipment	16,583	15,098
Computer equipment	6,070	4,166
Loss on sale of tangible fixed assets	2,627	-
	38,143	31,744
Support costs		
Finance		
Mortgage	9,854	4,332
Total resources expended	402,193	339,428
Net income	84,930	93,374

This page does not form part of the statutory financial statements

RUBY'S FUND

England & Wales - Charity number 1152148

Accounts

REGISTERED COMPANY NUMBER: 08456065 (England and Wales)
REGISTERED CHARITY NUMBER: 1152148

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28th February 2022
for
Ruby's Fund

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Ruby's Fund

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for the Year Ended 28th February 2022**

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Ruby's Fund

Report of the Trustees **for the Year Ended 28th February 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28th February 2022. The trustees have adopted the provisions of 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

Objects of the charity

To provide recreational, educational and leisure activities for (but not limited to) individuals of all ages with additional physical, mental and/or needs including (but not limited to) providing a multisensory studio, soft play area, educational classes, respite and social support group afforded by way of fundraising through various methods including (but not limited to) the design, manufacture and sale of products and the operation of a café. The charity operates within and for residents of Cheshire East.

Public benefit

The Trustees adhere to guidance published by the Charity Commission on public benefit. The objects of the charity are addressed through multiple avenues. Ruby's Fund supports children and young people with special educational needs and disabilities (SEND) and their families and carers who face challenges and barriers due to disability in Cheshire East. We run an inclusive sensory centre in Congleton with specialist, accessible facilities, and outreach support services and sessions including an outreach service with an accessible mobile sensory vehicle across Cheshire East. Our aim is to improve the overall physical, emotional and mental wellbeing of our children and their families.

Due to the pandemic the café has not been running open sessions since October 2021, we have focused on supporting our SEND community during the pandemic.

As a organisation we are constantly looking to develop a wide variety of inclusive activities and experiences for families. Our Congleton lunch club sessions are well attended and subsequently have expanded into Crewe. These are extremely popular. They provide an opportunity for parents and carers of children with mixed abilities to enjoy peer support in a relaxed and sociable environment. We have started drop-in support groups for families in Sandbach and Macclesfield. Working in partnership with the SEND Health Visitors, we have also been running a signposting drop-in session in Alsager.

Children, young people, parents and carers do not need a formal diagnosis to access Ruby's Fund and can self-refer. We as an organisation are not just here for the children, we are also here to help and support the family as a whole unit providing information signposting, resources and support opportunities. As part of this, we offer monthly family social sessions in Congleton and Crewe and parent/carer coffee mornings.

Ruby's Fund

Report of the Trustees **for the Year Ended 28th February 2022**

ACHIEVEMENT AND PERFORMANCE

This year has been like no other with the global pandemic. As an organisation, we were forced to close our doors to face-to-face work during lockdowns and we adapted our working model to deliver a virtual offer. As part of this, we reviewed the structure of the organisation. The pandemic meant we were increasingly in demand to support families and schools with children and young people struggling with isolation and anxiety and families seeing the removal of front-line statutory support services.

We adapted our model accordingly and delivered the following:

- We offered open play sessions, offering social and play opportunities for children with mixed abilities when we were able to opening between lockdowns and following Government Guidance and restrictions.
- A lunch club in Congleton and Crewe for families of children with additional needs, providing play and social opportunities for the children and their families/carers as part of the pandemic support offer.
- Virtual parent carer support lunch clubs during full lockdowns.
- Monthly family social sessions providing families of children with additional needs a social and recreational opportunity when we were able to opening between lockdowns and following Government Guidance and restrictions.
- SEND family support service with the 4-tiered level of support model offering one to one support when needed.
- Partnership monthly parent/carers coffee mornings, encouraging information sharing and sign posting, carer support and recreational, relaxation and educational opportunities when we were able to opening between lockdowns and following Government Guidance and restrictions.
- Short Breaks SEND Service for children with emerging or diagnosed needs aged 0-8 year old was re-commissioned by Cheshire East Council to provide 35 termtime after school sessions, 12 weekend short break sessions, 20 holiday short break sessions, 20 Saturday Club sessions, one to one short breaks at Ruby's Fund for Children with SEND aged 0-8 years, which were adapted to virtual and doorstep sessions when required.
- Continue to be a Connected Community Centre status by Cheshire East Council and delivered food parcels and free school lunches as part of the pandemic response.
- We commenced our Outreach Project using our mobile sensory vehicle to deliver individual and group sensory support to schools and individual families when we were able in between lockdowns and following Government guidance and restrictions. We adapted our offer to include an interactive and online sessions for children in their home or school settings creating post out resource packs, handbooks and staff training which became CPD accredited.
- A new soft play frame and play area was installed with grant funding in the main room.
- The sensory garden was completely renovated and updated with grant funding.
- Designed and delivered professional training on 'Working alongside parent carers' and 'Understanding sensory processing differences' - the latter of which we received CPD accreditation.
- Expanded our reach throughout Cheshire East
- Worked in partnership with Autism Inclusive, Space 4 Autism, CESAP, Citizen's Advice, SWaNS, Disability Information Bureau, Cheshire East Parent Carer Forum, Cheshire East Council, NHS CCGs.

Ruby's Fund

Report of the Trustees **for the Year Ended 28th February 2022**

FINANCIAL REVIEW

Financial position

The financial year under review has been unlike any other experienced by our organisation and the world. The impact of COVID-19 has had, and will continue to have, far reaching consequences for our economy and society. Ruby's Fund worked tirelessly throughout the pandemic to adapt our service offer ensuring we were able to firstly continue to support our families but, secondly, we were able to continue to generate income through grant funding and contracts.

Successes in the year included (but not limited to) are:

- National Lottery Funding to pilot the 'Thriving Families' Team.
- Cheshire Community Foundation and CAF provided funding early in the pandemic to organise well-being and counselling sessions.
- We saw the launch of our outreach project thanks to funding provided by The Social Enterprise fund. This followed the Masonic funding awarded to us to purchase the mobile sensory vehicle in June 2020.
- Ruby's Fund developed a sensory processing training programme which was delivered to schools and settings across the borough in early 2021.

Many organisations both large and small will be exiting this period with financial deficits that they will have to claw back; we are proud to say that given the hard work and dedication of the whole team at the charity we will not be one of them. Our largest expense remains staff wages, however following the re-structuring of the charity combined with successful grant writing, over 60% of this is now grant funded. Income saw an increase over the year, again, mainly from grant funding and donations.

Our financial objectives for the future are (but not limited to) are:

- Secure future contracts adding to the diversity in our income streams.
- Continue to work closely with partners to identify and develop family centred support.
- Launch fundraising initiatives to support us to pay off our mortgage on the building.
- Continue to address the usual core funding deficit by exploring diverse sources.
- Look to develop partnership working with other organisations and professionals.
- Secure multi-year funding for staff to ensure stability and longevity of support.

Reserves Policy

During the year the Board of Directors looked at the average monthly costs in detail. The average monthly expenditure was estimated at £8,000 per month. During the pandemic this was supplemented by the furlough scheme. The Board then agreed that there should be unrestricted cash reserves of £24,000 to cover three months of expenditure.

Since year end, the Chair has taken an action to increase the reserves to a level of £50,000.

FUTURE PLANS

- Write new strategic business plan 2022 - 2025.
- Develop a marketing and communications strategy.
- Secure funding for lift to make the whole centre accessible.
- Look at longer term ambitions for the organisation.
- Improve our digital self-service offer.
- Provide training and work experience opportunities for young people with disabilities within the charity.
- Grow the reach and reputation of Ruby's Fund as a trusted provider of support services for families across Cheshire East.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance of the charity

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is governed by the Memorandum and Articles of Association dated March 2013. Ruby's Fund is registered with the Charity Commission and Companies House. Anybody over the age of 18 years old can be a member and at 29th February 2022, there were 3 members.

Ruby's Fund

Report of the Trustees **for the Year Ended 28th February 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The structure of the board of trustees

The Directors (Trustees) for the charity and their responsibilities are:

A M Pear	Chairperson
J C Stewart	Treasurer
M T Lewis	General
Mrs E Farr	General
Mrs A J Parr	Company Secretary (non-voting)
A J Swindells	General
D A Watson	General

The governance of Ruby's Fund is through a bi-monthly management meeting, where key decisions on the future of the charity are taken by Trustees. As well as the trustees, these meetings are attended by the Finance Manager . and a parent carer representative. The Board of Trustees has delegated the day-to-day management of the organisation to Alison Parr, Operational Lead and secretary. Alison is responsible for the line management of the other permanent staff employed and also the health and safety, and other statutory responsibilities of centre users. Trustees are also in contact with Ruby's Fund staff on a regular basis between the management meetings.

The Operational Lead and Finance Manager are authorised to approve expenditure up to limits set by the trustees. Outside the meetings, authority for expenditure over those limits is required via email from two or all trustees, depending on the value.

Trustee selection

The Trustees are elected by other board members, the number being decided at the Annual General Meeting. The Trustees have the power to co-opt up to 10 Trustees. When co-opting Trustees, the Board has regard to the requirement for any specialist skills.

During the year the trustees proposed to elect five new members to increase the range of skills and experience amongst the Board. These trustees have experience that covers leadership and management, financial management, procurement, health and communities, and fundraising. Once invested, new trustees were provided with an introductory pack, including relevant guidance from the Charity Commission.

Staff and volunteers

Ruby's Fund has 26 part-time members of staff.

Ruby's Fund is proud and privileged to be supported by our team of dedicated volunteers. At the end of the year there are 22 registered volunteers (excluding trustees) who support the organisation. We were successfully commissioned to deliver the Volunteer Family Support Service, by Cheshire East Council in October 2021 for 2 years. Volunteer roles include facilities maintenance, group support, fundraising and family mentors. Our volunteer coordinators recruit, train, and mentor all of volunteers to ensure they are confident providing a positive experience to our families. In addition, young volunteers gain a wide range of new skills, significantly improving opportunities for progression into further education and employment.

Ruby's Fund

Report of the Trustees **for the Year Ended 28th February 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Statement from Founder

We never expected the pandemic to impact our lives for so long and in so many ways. As it entered its second year, we were able to use our experiences from the previous year to adapt our services and delivery methods through the subsequent variant waves.

The experiences of the previous year had meant that staff were able to quickly adapt working practises, venues, and delivery methods to ensure the safety of themselves and the families we support. As we move forward, we as a team, will continue with some of the new working methods as we have discovered that they suit the needs of our children and families.

The year has been both challenging and rewarding in many ways. We had to make the sad decision to close our café to the public to ensure our financial sustainability. We are working towards reopening the café again once the finances permit.

I can't write this without saying thank you to the children, young people, and families that we support at Ruby's. Sometimes it's not always an easy journey, but we are there for our families through the highs and lows of their journey. We are immensely proud and privileged to be part of their journey.

I would also like to take this opportunity to say thank you to the Board for volunteering their time and expertise so generously to oversee the charity.

Final word from our Chairperson

The Coronavirus Pandemic has presented an unprecedented challenge to Ruby's bringing pressure on us as an organisation and as individuals.

The response from our staff and volunteers has been outstanding and we acknowledge and celebrate all that we have been able to achieve in the past year. We take every opportunity as a team to reflect upon our practise and identify what lessons can be learnt from both our experiences and the experience of others.

During 2021-22, although still in the midst of the pandemic, we had to make some difficult decisions to protect the long-term sustainability of Ruby's. One part of that was closing the café to public sessions whilst we focused on the pandemic response projects and outreach support. In the latter half of the year staff have been able to return to work in the centre and we have taken tentative steps towards reopening the centre. Due to our vulnerable families, infection prevention and control is still very much part of our daily lives.

Our staff have adapted to changes and challenges in working processes, creating an online offer, video meetings as well as reintroducing face-to-face support. This adaptation to our working model has meant that we as an organisation have remained able to support families during the times that they really needed it.

Through these difficult times, it has become even more evident how crucial the support that Ruby's offers to those who access our services. All of our team are extremely grateful for the support we receive from our volunteers and community. Without their help we could not support the children and families in the way that we do.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08456065 (England and Wales)

Registered Charity number

1152148

Registered office

Meridian House
Roe Street
Congleton
Cheshire
CW12 1PG

Ruby's Fund

Report of the Trustees **for the Year Ended 28th February 2022**

Trustees

J C Stewart Company Director & Trustee
M T Lewis Company Director & Trustee
Mrs E J S Farr Company Director & Trustee
A J Swindells Company Director & Trustee
D A Watson Company Director & Trustee
A M Pear Company Director, Trustee & Chairperson

The Directors of the charitable company are Trustees for the purpose of charity law and are known collectively as the Board of Trustees.

Company Secretary

Mrs A J Parr

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Patron

Adam Partridge

Bankers

The Co-operative Bank	Community Directplus Account
The Co-operative Bank	Registered Charity Savings Account (opened May 2020)

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 19th December 2022 and signed on its behalf by:

A M Pear - Trustee

**Independent Examiner's Report to the Trustees of
Ruby's Fund**

Independent examiner's report to the trustees of Ruby's Fund ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28th February 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marie Shenton
FCCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

21st December 2022

Ruby's Fund

Statement of Financial Activities for the Year Ended 28th February 2022

	Notes	Unrestricted fund £	Restricted funds £	28/2/22 Total funds £	28/2/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	69,476	320,828	390,304	296,822
Charitable activities					
Government grants		25,155	-	25,155	86,099
Other trading activities	3	17,308	-	17,308	9,132
Investment income	4	35	-	35	40
Total		<u>111,974</u>	<u>320,828</u>	<u>432,802</u>	<u>392,093</u>
EXPENDITURE ON					
Raising funds		135,621	167,731	303,352	216,277
Other		<u>18,525</u>	<u>17,551</u>	<u>36,076</u>	<u>16,184</u>
Total		<u>154,146</u>	<u>185,282</u>	<u>339,428</u>	<u>232,461</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(42,172) 4,580	135,546 (4,580)	93,374 -	159,632 -
Net movement in funds		<u>(37,592)</u>	<u>130,966</u>	<u>93,374</u>	<u>159,632</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>76,016</u>	<u>245,595</u>	<u>321,611</u>	<u>161,979</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>38,424</u></u>	<u><u>376,561</u></u>	<u><u>414,985</u></u>	<u><u>321,611</u></u>

The notes form part of these financial statements

Ruby's Fund

Balance Sheet
28th February 2022

	Notes	Unrestricted fund £	Restricted funds £	28/2/22 Total funds £	28/2/21 Total funds £
FIXED ASSETS					
Tangible assets	9	112,089	295,000	407,089	75,427
CURRENT ASSETS					
Debtors	10	38,270	-	38,270	11,366
Cash at bank and in hand		316	258,560	258,876	251,850
		<u>38,586</u>	<u>258,560</u>	<u>297,146</u>	<u>263,216</u>
CREDITORS					
Amounts falling due within one year	11	(112,251)	(2,556)	(114,807)	(17,032)
NET CURRENT ASSETS		<u>(73,665)</u>	<u>256,004</u>	<u>182,339</u>	<u>246,184</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,424</u>	<u>551,004</u>	<u>589,428</u>	<u>321,611</u>
CREDITORS					
Amounts falling due after more than one year	12	-	(174,443)	(174,443)	-
NET ASSETS		<u>38,424</u>	<u>376,561</u>	<u>414,985</u>	<u>321,611</u>
FUNDS	15				
Unrestricted funds				38,424	76,016
Restricted funds				<u>376,561</u>	<u>245,595</u>
TOTAL FUNDS				<u>414,985</u>	<u>321,611</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Ruby's Fund

Balance Sheet - continued
28th February 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19th December 2022 and were signed on its behalf by:

A M Pear - Trustee

Ruby's Fund

Notes to the Financial Statements **for the Year Ended 28th February 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

Having considered the potential impact of COVID-19 on the principal activities of the business the trustees believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- in accordance with the property
Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost
Play equipment	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	28/2/22	28/2/21
	£	£
Donations	59,035	141,892
Gift aid	-	9,251
Grants	324,473	143,200
Admissions	6,796	2,479
	<u>390,304</u>	<u>296,822</u>

Grants received, included in the above, are as follows:

	28/2/22	28/2/21
	£	£
Cheshire East Council	85,364	12,400
Congleton Town Council	788	-
Tesco Groundwork	1,000	500
Charities Aid Foundation	-	7,500
Carers Trust	-	7,770
Cheshire Community Foundation	1,947	7,858
National Lottery Foundation	97,780	86,422
John Slater Foundation	-	9,750
CRH Trust	11,000	11,000
Steve Morgan Foundation	22,071	-
N-Compass	17,663	-
William Dean Trust	25,000	-
Georgia Leigh Ogden Foundation	3,000	-
Williams Family Trust	5,000	-
Betty Messenger Foundation	2,000	-
Postcode Lottery	15,044	-
Joan Wilkinson Charitable Trust	1,487	-
CVS Cheshire East	4,085	-
Brian Murtagh Charitable Trust	7,381	-
NHS Wirral Clinical Commissioning Group	19,328	-
CT Skills Apprenticeship	500	-
Education and Skills Funding	1,500	-
Sandbach Town Council	2,535	-
	<u>324,473</u>	<u>143,200</u>

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2022

3. OTHER TRADING ACTIVITIES

	28/2/22	28/2/21
	£	£
Shop income	312	2,015
CafU income	9,180	3,428
Room hire & parties	6,614	2,821
Other income	1,202	868
	<u>17,308</u>	<u>9,132</u>

4. INVESTMENT INCOME

	28/2/22	28/2/21
	£	£
Deposit account interest	35	40
	<u>35</u>	<u>40</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	28/2/22	28/2/21
	£	£
Depreciation - owned assets	31,744	16,185
Hire of plant and machinery	4,279	1,082
Travel expenses	557	791
	<u>36,580</u>	<u>18,058</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 February 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28th February 2022 nor for the year ended 28th February 2021.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	28/2/22	28/2/21
Support staff	20	18
	<u>20</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	168,792	128,030	296,822
Charitable activities			
Government grants	86,099	-	86,099
Other trading activities	9,104	28	9,132
Investment income	40	-	40
Total	<u>264,035</u>	<u>128,058</u>	<u>392,093</u>
EXPENDITURE ON			
Raising funds	191,409	24,868	216,277
Other	10,141	6,043	16,184
Total	<u>201,550</u>	<u>30,911</u>	<u>232,461</u>
NET INCOME	62,485	97,147	159,632
Transfers between funds	(22,991)	22,991	-
Net movement in funds	<u>39,494</u>	<u>120,138</u>	<u>159,632</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	36,522	125,457	161,979
TOTAL FUNDS CARRIED FORWARD	<u><u>76,016</u></u>	<u><u>245,595</u></u>	<u><u>321,611</u></u>

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2022

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1st March 2021	-	70,159	45,558
Additions	295,000	15,462	-
At 28th February 2022	295,000	85,621	45,558
DEPRECIATION			
At 1st March 2021	-	69,970	13,335
Charge for year	3,933	206	6,456
At 28th February 2022	3,933	70,176	19,791
NET BOOK VALUE			
At 28th February 2022	291,067	15,445	25,767
At 28th February 2021	-	189	32,223

	Fixtures and fittings £	Play equipment £	Computer equipment £	Totals £
COST				
At 1st March 2021	17,250	63,110	6,025	202,102
Additions	902	42,552	9,490	363,406
At 28th February 2022	18,152	105,662	15,515	565,508
DEPRECIATION				
At 1st March 2021	8,685	32,581	2,104	126,675
Charge for year	1,885	15,098	4,166	31,744
At 28th February 2022	10,570	47,679	6,270	158,419
NET BOOK VALUE				
At 28th February 2022	7,582	57,983	9,245	407,089
At 28th February 2021	8,565	30,529	3,921	75,427

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/22	28/2/21
	£	£
Trade debtors	6,545	3,700
Amounts owed by group undertakings	-	649
Other debtors	19,929	-
Prepayments and accrued income	11,796	7,017
	<u>38,270</u>	<u>11,366</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/22	28/2/21
	£	£
Bank loans and overdrafts (see note 13)	101,106	7,906
Other loans (see note 13)	2,556	-
Trade creditors	5,229	2,894
Social security and other taxes	2,070	1,907
Wages Payable	-	34
Pension payable	435	313
Accruals and deferred income	3,411	3,978
	<u>114,807</u>	<u>17,032</u>

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

	28/2/22	28/2/21
	£	£
Other loans (see note 13)	174,443	-

13. LOANS

The overdraft balance relates to negative restricted funds relating to the depreciation of a restricted asset.

14. SECURED DEBTS

The following secured debts are included within creditors:

	28/2/22	28/2/21
	£	£
Mortgage	177,000	-

The mortgage provided by The Charity Bank Ltd is secured by a fixed charge over the property of Meridian House, Roe Street, Congleton, CW12 1PG dated 1 July 2021.

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2022

15. MOVEMENT IN FUNDS

	At 1/3/21 £	Net movement in funds £	Transfers between funds £	At 28/2/22 £
Unrestricted funds				
General fund	76,016	(42,172)	4,580	38,424
Restricted funds				
Buy the building	118,000	-	(118,000)	-
Befriending	5,191	(5,000)	(191)	-
Befriending Day	1,624	(1,624)	-	-
Portage	1,776	-	(1,776)	-
Relax Kids	18,478	(2,333)	-	16,145
Siblings Project	1,025	444	-	1,469
Therapies	800	-	(800)	-
Early Bird Training	3,885	(1,088)	-	2,797
Sensory Room	2,500	5,000	(7,500)	-
Outreach Project	35,862	(18,417)	-	17,445
Wish List 2021	1,182	12,340	-	13,522
Restricted Fixed Assets Fund	42,582	(17,551)	150,330	175,361
Thriving Families Office	12,690	(284)	-	12,406
Be Confident	-	5,780	-	5,780
Carer Engagement Worker South	-	9,026	-	9,026
CE Short Breaks	-	2,975	-	2,975
Comms	-	5,384	-	5,384
Early Help Sensory Fund	-	18,516	-	18,516
Elworth Butterfly Group	-	2,535	-	2,535
FSW South (Steve Morgan)	-	(112)	112	-
Georgia Leigh Ogden Foundation	-	3,000	-	3,000
Holiday Cook Programme	-	1,487	-	1,487
RF Sustainability Project	-	38,144	-	38,144
SEN Triage Admin	-	9,496	-	9,496
Volunteer Project	-	27,402	-	27,402
FSW North (inc Swans)	-	9,001	-	9,001
Carer Engagement Worker North	-	2,105	(2,105)	-
Sensory Garden	-	24,830	(24,830)	-
Baby & You	-	(180)	180	-
Befriending 2021	-	4,670	-	4,670
	<u>245,595</u>	<u>135,546</u>	<u>(4,580)</u>	<u>376,561</u>
TOTAL FUNDS	<u>321,611</u>	<u>93,374</u>	<u>-</u>	<u>414,985</u>

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2022

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,974	(154,146)	(42,172)
Restricted funds			
Befriending	(5,000)	-	(5,000)
Befriending Day	(1,624)	-	(1,624)
Relax Kids	1,127	(3,460)	(2,333)
Siblings Project	1,946	(1,502)	444
Early Bird Training	-	(1,088)	(1,088)
Sensory Room	5,000	-	5,000
Outreach Project	-	(18,417)	(18,417)
Wish List 2021	12,350	(10)	12,340
Restricted Fixed Assets Fund	-	(17,551)	(17,551)
Thriving Families Office	-	(284)	(284)
Be Confident	7,130	(1,350)	5,780
Carer Engagement Worker South	15,044	(6,018)	9,026
CE Short Breaks	17,549	(14,574)	2,975
Comms	5,384	-	5,384
Early Help Sensory Fund	19,328	(812)	18,516
Elworth Butterfly Group	2,535	-	2,535
FSW South (Steve Morgan)	22,071	(22,183)	(112)
Georgia Leigh Ogden Foundation	3,000	-	3,000
Holiday Cook Programme	1,487	-	1,487
RF Sustainability Project	84,784	(46,640)	38,144
SEN Triage Admin	9,496	-	9,496
Volunteer Project	49,822	(22,420)	27,402
FSW North (inc Swans)	23,591	(14,590)	9,001
Carer Engagement Worker North	2,357	(252)	2,105
Sensory Garden	24,999	(169)	24,830
Crewe Session Costs	5,000	(5,000)	-
Forest School	1,788	(1,788)	-
Baby & You	4,086	(4,266)	(180)
Befriending 2021	7,578	(2,908)	4,670
	<u>320,828</u>	<u>(185,282)</u>	<u>135,546</u>
TOTAL FUNDS	<u><u>432,802</u></u>	<u><u>(339,428)</u></u>	<u><u>93,374</u></u>

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/3/20 £	Net movement in funds £	Transfers between funds £	At 28/2/21 £
Unrestricted funds				
General fund	36,522	62,485	(22,991)	76,016
Restricted funds				
Buy the building	45,456	51,983	20,561	118,000
Befriending	1,834	3,357	-	5,191
Befriending Day	230	1,394	-	1,624
Mobile Sensory	6,565	(3,135)	(3,430)	-
Portage	2,000	(224)	-	1,776
Relax Kids	9,873	8,605	-	18,478
Safeguarding	1,861	(331)	(1,530)	-
Sensory Bus	48,488	-	(48,488)	-
Siblings Project	1,550	(525)	-	1,025
Therapies	900	(100)	-	800
Wellbeing App	1,400	(1,400)	-	-
Wish List	5,300	-	(5,300)	-
Early Bird Training	-	3,885	-	3,885
Sensory Room	-	2,500	-	2,500
Outreach Project	-	35,862	-	35,862
Wish List 2021	-	1,182	-	1,182
Restricted Fixed Assets Fund	-	(5,906)	48,488	42,582
Thriving Families Office	-	-	12,690	12,690
	125,457	97,147	22,991	245,595
TOTAL FUNDS	161,979	159,632	-	321,611

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2022

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	264,035	(201,550)	62,485
Restricted funds			
Buy the building	59,214	(7,231)	51,983
Befriending	7,820	(4,463)	3,357
Befriending Day	1,394	-	1,394
Mobile Sensory	1	(3,136)	(3,135)
Portage	-	(224)	(224)
Relax Kids	11,029	(2,424)	8,605
Safeguarding	-	(331)	(331)
Siblings Project	-	(525)	(525)
Therapies	-	(100)	(100)
Wellbeing App	-	(1,400)	(1,400)
Early Bird Training	4,000	(115)	3,885
Sensory Room	2,500	-	2,500
Outreach Project	40,350	(4,488)	35,862
Wish List 2021	1,750	(568)	1,182
Restricted Fixed Assets Fund	-	(5,906)	(5,906)
	128,058	(30,911)	97,147
TOTAL FUNDS			
	392,093	(232,461)	159,632

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/3/20 £	Net movement in funds £	Transfers between funds £	At 28/2/22 £
Unrestricted funds				
General fund	36,522	20,313	(18,411)	38,424
Restricted funds				
Buy the building	45,456	51,983	(97,439)	-
Befriending	1,834	(1,643)	(191)	-
Befriending Day	230	(230)	-	-
Mobile Sensory	6,565	(3,135)	(3,430)	-
Portage	2,000	(224)	(1,776)	-
Relax Kids	9,873	6,272	-	16,145
Safeguarding	1,861	(331)	(1,530)	-
Sensory Bus	48,488	-	(48,488)	-
Siblings Project	1,550	(81)	-	1,469
Therapies	900	(100)	(800)	-
Wellbeing App	1,400	(1,400)	-	-
Wish List	5,300	-	(5,300)	-
Early Bird Training	-	2,797	-	2,797
Sensory Room	-	7,500	(7,500)	-
Outreach Project	-	17,445	-	17,445
Wish List 2021	-	13,522	-	13,522
Restricted Fixed Assets Fund	-	(23,457)	198,818	175,361
Thriving Families Office	-	(284)	12,690	12,406
Be Confident	-	5,780	-	5,780
Carer Engagement Worker South	-	9,026	-	9,026
CE Short Breaks	-	2,975	-	2,975
Comms	-	5,384	-	5,384
Early Help Sensory Fund	-	18,516	-	18,516
Elworth Butterfly Group	-	2,535	-	2,535
FSW South (Steve Morgan)	-	(112)	112	-
Georgia Leigh Ogden Foundation	-	3,000	-	3,000
Holiday Cook Programme	-	1,487	-	1,487
RF Sustainability Project	-	38,144	-	38,144
SEN Triage Admin	-	9,496	-	9,496
Volunteer Project	-	27,402	-	27,402
FSW North (inc Swans)	-	9,001	-	9,001
Carer Engagement Worker North	-	2,105	(2,105)	-
Sensory Garden	-	24,830	(24,830)	-
Baby & You	-	(180)	180	-
Befriending 2021	-	4,670	-	4,670
	<u>125,457</u>	<u>232,693</u>	<u>18,411</u>	<u>376,561</u>
TOTAL FUNDS	<u>161,979</u>	<u>253,006</u>	<u>-</u>	<u>414,985</u>

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	376,009	(355,696)	20,313
Restricted funds			
Buy the building	59,214	(7,231)	51,983
Befriending	2,820	(4,463)	(1,643)
Befriending Day	(230)	-	(230)
Mobile Sensory	1	(3,136)	(3,135)
Portage	-	(224)	(224)
Relax Kids	12,156	(5,884)	6,272
Safeguarding	-	(331)	(331)
Siblings Project	1,946	(2,027)	(81)
Therapies	-	(100)	(100)
Wellbeing App	-	(1,400)	(1,400)
Early Bird Training	4,000	(1,203)	2,797
Sensory Room	7,500	-	7,500
Outreach Project	40,350	(22,905)	17,445
Wish List 2021	14,100	(578)	13,522
Restricted Fixed Assets Fund	-	(23,457)	(23,457)
Thriving Families Office	-	(284)	(284)
Be Confident	7,130	(1,350)	5,780
Carer Engagement Worker South	15,044	(6,018)	9,026
CE Short Breaks	17,549	(14,574)	2,975
Comms	5,384	-	5,384
Early Help Sensory Fund	19,328	(812)	18,516
Elworth Butterfly Group	2,535	-	2,535
FSW South (Steve Morgan)	22,071	(22,183)	(112)
Georgia Leigh Ogden Foundation	3,000	-	3,000
Holiday Cook Programme	1,487	-	1,487
RF Sustainability Project	84,784	(46,640)	38,144
SEN Triage Admin	9,496	-	9,496
Volunteer Project	49,822	(22,420)	27,402
FSW North (inc Swans)	23,591	(14,590)	9,001
Carer Engagement Worker North	2,357	(252)	2,105
Sensory Garden	24,999	(169)	24,830
Crewe Session Costs	5,000	(5,000)	-
Forest School	1,788	(1,788)	-
Baby & You	4,086	(4,266)	(180)
Befriending 2021	7,578	(2,908)	4,670
	448,886	(216,193)	232,693
TOTAL FUNDS	824,895	(571,889)	253,006

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2022

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28th February 2022.

17. POST BALANCE SHEET EVENTS

During the year, the UK continued to be impacted by the outbreak of COVID-19. In order to manage the spread of the virus the Government has imposed significant restrictions on the movement of people and the ability of businesses to continue to trade. The Trustees acknowledge the increasing risk from COVID-19 and have sought to mitigate their risk by carrying out a thorough review of the business as discussed below:

Government assistance

This year the charity has taken advantage of Cheshire East Covid grants of £19,143 and the government furloughing scheme of £6,012.

Ruby's Fund

Detailed Statement of Financial Activities for the Year Ended 28th February 2022

	28/2/22 £	28/2/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	59,035	141,892
Gift aid	-	9,251
Grants	324,473	143,200
Admissions	6,796	2,479
	390,304	296,822
Other trading activities		
Shop income	312	2,015
CafU income	9,180	3,428
Room hire & parties	6,614	2,821
Other income	1,202	868
	17,308	9,132
Investment income		
Deposit account interest	35	40
Charitable activities		
Government grants	25,155	86,099
Total incoming resources	432,802	392,093
EXPENDITURE		
Raising donations and legacies		
Wages	181,738	120,222
Social security	6,139	123
Pensions	2,375	812
Hire of plant and machinery	4,279	1,082
Travel expenses	557	791
Rent, rates and water	1,487	2,382
Insurance	7,074	5,645
Light and heat	7,162	6,128
Telephone	3,472	2,782
Postage and stationery	1,381	1,371
Sundries	7,777	6,540
Subscriptions	1,909	920
Craft & play equipment	633	114
Advertising & promotion	5,295	3,616
Repairs & renewals	5,958	11,287
Household & cleaning	7,373	3,871
Training	10,930	6,526
Accountancy	2,421	6,591
Bank charges	508	360
Carried forward	258,468	181,163

This page does not form part of the statutory financial statements

Ruby's Fund

Detailed Statement of Financial Activities for the Year Ended 28th February 2022

	28/2/22 £	28/2/21 £
Raising donations and legacies		
Brought forward	258,468	181,163
Other equipment	362	-
Website fees	317	372
Legal expenses	11,655	11,184
IT Software and Consumables	12,510	9,788
Cost of fundraising	4,013	3,014
Motor expenses	439	1,993
Room hire expense	1,455	-
	289,219	207,514
Other trading activities		
Opening stock	-	657
Purchases	14,133	8,106
	14,133	8,763
Other		
Freehold property	3,933	-
Improvements to property	206	-
Plant and machinery	6,456	6,215
Fixtures and fittings	1,885	1,718
Play equipment	15,098	7,440
Computer equipment	4,166	811
Mortgage	4,332	-
	36,076	16,184
Total resources expended	339,428	232,461
Net income	93,374	159,632

RUBY'S FUND

England & Wales - Charity number 1152148

Accounts

REGISTERED COMPANY NUMBER: 08456065 (England and Wales)
REGISTERED CHARITY NUMBER: 1152148

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 28th February 2021

for

Ruby's Fund

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Ruby's Fund

Contents of the Financial Statements
for the Year Ended 28th February 2021

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Ruby's Fund

Report of the Trustees for the Year Ended 28th February 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28th February 2021. The trustees have adopted the provisions of 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

Objects of the charity

To provide recreational, educational and leisure activities for (but not limited to) individuals of all ages with additional physical, mental and/or needs including (but not limited to) providing a multisensory studio, soft play area, educational classes, respite and social support group afforded by way of fundraising through various methods including (but not limited to) the design, manufacture and sale of products and the operation of a café.

Public benefit

The Trustees have had due regard to guidance published by the Charity Commission on public benefit. The objects of the charity are addressed through a fully inclusive sensory centre with social café for children and young people with additional needs and their families and carers. The centre offers a safe, stimulating environment, giving individuals and groups the chance to explore and develop in an inclusive setting, which is ideal for therapy, relaxation, education and most importantly friendship and fun.

The café within the centre provides a hub of information for parents and carers about extra support as well as providing networking and supportive opportunities. Parents/carers are asked to make a minimum donation of £2 on admission. The service provided is then subsidised by the donations and fundraising income that we receive.

As a team, we are constantly looking to develop a wide variety of inclusive activities and experiences for families. Our weekly Tuesday Lunch Club session has become very popular. It provides an opportunity for parents and carers of children with mixed abilities to enjoy peer support in a relaxed and sociable environment.

Children, young people, parents and carers do not need a formal diagnosis to access Ruby's Fund and can self-refer. We as a team are not just here for the children, we are also here to help and support the family as a whole unit providing information signposting, resources and support opportunities. As part of this, we offer monthly social sessions for families of children with additional needs and parent/carer coffee mornings.

Ruby's Fund

Report of the Trustees for the Year Ended 28th February 2021

ACHIEVEMENT AND PERFORMANCE

Ruby's fund continued to flourish and develop throughout the year. In total we received 810 people through the door when restrictions allowed throughout the pandemic. In addition we supported all of our families during lockdowns, and as we write this report we have over 550 individuals registered for support.

This year has been another success for Ruby's Fund as we welcomed a new board member and Chairperson, Andrew Pear. As a Board we continue to look at our long-term strategy and financial sustainability. Our open house admissions have taken a substantial hit due to restrictions and lockdowns yet we remain confident that the centre continues to be a popular meeting place within the local community. The number of regular support sessions remained relatively unaffected due to moving these online during restrictions.

Our strengths lie mainly in our lived experience of SEND, our reputation and our reach into the Cheshire East community, not to mention our overarching passion for supporting and improving the lives of SEND families.

Our support services have grown rapidly over the last 12 months. We have managed to recruit very skilled and dynamic staff who we want to retain to deliver services and provide job security for as long as possible.

Many statutory services refer into us and we have been invited to sit on various working groups locally for health and social care provision. We have identified and helped to fill a gap in provision for support to families with early years children, pre diagnosis and pan-disability with a whole-family approach. We have developed training for professionals, in partnership with Cheshire East Parent Carer Forum, which helps them understand the benefits of working in partnership and alongside parents and families of children with SEND.

Our ethos is around focusing on positives, building resilience, providing information and providing a support network for families to build them up and help them through their journey. Very often they, in turn, go on to support other new families coming through the pipeline. Our facilitated peer support model is very effective and carers often tell us one of the most valuable outcomes is that they 'find their tribe'.

We have a fully accessible sensory centre and sensory outreach vehicle which we can use to reach families across the whole of Cheshire East (381,000 population and 1166 km², with areas of deprivation and rural areas within the patch).

We hope to develop our offer to ensure it can be delivered over the long term, given the increasing population of SEND children and the need for the third sector to provide social prescribing and early interventions to promote self management and reduce the burden on the NHS and Social Care.

Significant developments over this year included:

- The launch of our Thriving families team and project
- The production and mobilization of our mobile outreach service
- 100's of online well-being and support sessions to families during lockdown
- The continuation of our Relax kids project
- New partnerships with local organization's
- CPD accredited training package developed and delivered

Our growth in the number of families accessing support has not compromised quality, we continue to monitor our outcomes using various medias.

Performance is supported by strengthening financial position. Although COVID saw the closure of our center for most of the year our team continued to look at diversifying income streams and succeeding in maintaining unrestricted reserves. Ruby's continues to be driven by strategic planning, diversified income and meeting our charitable objectives.

Operating across the whole of Cheshire East we successfully launched our lunch club Crewe. The sensory bus was used to visit families in remote locations meaning we met our target of reducing social isolation in rural areas. Ruby's Fund reputation is growing among service users and sector organization's alike. This is creating opportunity to develop new projects and support with neighboring organizations and businesses.

Ruby's Fund

Report of the Trustees for the Year Ended 28th February 2021

FINANCIAL REVIEW

Financial position

Ruby's Fund finished the year in a strong financial position despite the difficult climate. Income from grant funders increased allowing us to deliver peer focused support projects, the team of staff increased from 11 to 18 to meet demand.

In summary:

Income increased to £392,093 (28%)

Expenditure increased £232,461 (19%) partly due to capital input

We maintain our diverse funding streams in line with our policies. Funding is secured through numerous sources to allow us to reduce risk if reliant upon one or fewer sources.

We would like to thank our funders (including but not exhaustive) The National Lottery Foundation, Big issue Social Enterprise Fund, CRH charitable trust, Cheshire East council and, of course, the local community.

Reserves Policy

During the year the Board of Directors looked at the average monthly costs in detail. The average monthly expenditure is £8,000 per month. The Board have decided to maintain their unrestricted cash reserves to £24,000 to cover three months of expenditure. Given the current low level of interest rates, the Board have decided to keep these reserves in a non-interest-bearing account with immediate access.

FUTURE PLANS

By the end of the year the Charity will have purchased the building to further secure the future of Ruby's Fund.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance of the charity

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is governed by the Memorandum and Articles of Association dated March 2013. Ruby's Fund is registered with the Charity Commission and Companies House. Anybody over the age of 18 years old can be a member and at 29th February 2021, there were 25 members.

The structure of the board of trustees

The Directors (Trustees) for the charity and their responsibilities are:

A M Pear	Chairperson (elected March 2020)
J C Stewart	Treasurer
M T Lewis	General
Mrs E Farr	General
Mrs A J Parr	Company Secretary (non-voting)
A J Swindells	General (resigned as Chairperson March 2020)
D A Watson	General

The governance of Ruby's Fund is through a bi-monthly management meeting, where key decisions on the future of the charity are taken by Trustees. As well as the trustees, these meetings are attended by the Finance Manager and a parent carer representative. The Board of Trustees has delegated the day-to-day management of the organisation to Alison Parr, Operational Lead and secretary. Alison is responsible for the line management of the other permanent staff employed and also the health and safety, and other statutory responsibilities of centre users. Trustees are also in contact with Ruby's Fund staff on a regular basis between the management meetings.

The Operational Lead and Finance Manager are authorised to approve expenditure up to limits set by the trustees. Outside the meetings, authority for expenditure over those limits is required via email from two or all trustees, depending on the value.

Ruby's Fund

Report of the Trustees for the Year Ended 28th February 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee selection

The Trustees are elected by other board members, the number being decided at the Annual General Meeting. The Trustees have the power to co-opt up to 10 Trustees. When co-opting Trustees, the Board has regard to the requirement for any specialist skills.

During the year the trustees proposed to elect five new members to increase the range of skills and experience amongst the Board. These trustees have experience that covers leadership and management, financial management, procurement, health and communities, and fundraising. Once invested, new trustees were provided with an introductory pack, including relevant guidance from the Charity Commission.

Staff and volunteers

Ruby's Fund has 18 part time members of staff.

Ruby's Fund could not function without its team of dedicated volunteers. At the end of the year there are 24 registered volunteers (excluding trustees) who support the organisation across four main areas: café assistant, sensory centre support, play session support, administration and fundraising. Our volunteer coordinator recruits, trains and mentors all of our volunteers to ensure they are confident providing a positive experience to our families. In addition, young volunteers gain a wide range of new skills, significantly improving opportunities for progression into further education and employment.

Final word from our Chairperson

Ruby's Fund success is owed to the support of our volunteers, service users and supporters. Our community offers support in numerous ways yet are united in the success of the charity as a whole. We would like to pay special thank you to our staff who worked tirelessly over the year to ensure families didn't encounter a break in support during the pandemic and our back office team for their administration and financial management during an especially challenging period.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08456065 (England and Wales)

Registered Charity number

1152148

Registered office

Meridian House
Roe Street
Congleton
Cheshire
CW12 1PG

Trustees

J C Stewart Company Director & Trustee
M T Lewis Company Director & Trustee
Mrs E J S Farr Company Director & Trustee
A J Swindells Company Director & Trustee
D A Watson Company Director & Trustee
A M Pear Company Director, Trustee & Chairperson (appointed 30/3/2020)

The Directors of the charitable company are Trustees for the purpose of charity law and are known collectively as the Board of Trustees.

Company Secretary

Mrs A J Parr

Ruby's Fund

Report of the Trustees
for the Year Ended 28th February 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Patron

Adam Partridge

Bankers

The Co-operative Bank	Community Directplus Account
The Co-operative Bank	Registered Charity Savings Account (opened May 2020)

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 29th September 2021 and signed on its behalf by:



A M Pear - Trustee

Independent Examiner's Report to the Trustees of
Ruby's Fund

Independent examiner's report to the trustees of Ruby's Fund ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28th February 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marie Shenton
FCCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

26th October 2021

Ruby's Fund

Statement of Financial Activities
for the Year Ended 28th February 2021

		Unrestricted fund £	Restricted funds £	28/2/21 Total funds £	29/2/20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	168,792	128,030	296,822	217,306
Charitable activities					
Government grants		86,099	-	86,099	-
Other trading activities	3	9,104	28	9,132	64,300
Investment income	4	40	-	40	88
Total		264,035	128,058	392,093	281,694
 EXPENDITURE ON					
Raising funds		191,409	24,868	216,277	166,201
Other		10,141	6,043	16,184	20,661
Total		201,550	30,911	232,461	186,862
 NET INCOME		62,485	97,147	159,632	94,832
Transfers between funds	14	(22,991)	22,991	-	-
Net movement in funds		39,494	120,138	159,632	94,832
 RECONCILIATION OF FUNDS					
Total funds brought forward		36,522	125,457	161,979	67,147
 TOTAL FUNDS CARRIED FORWARD		76,016	245,595	321,611	161,979

The notes form part of these financial statements

Ruby's Fund

Balance Sheet
28th February 2021

	Notes	Unrestricted fund £	Restricted funds £	28/2/21 Total funds £	29/2/20 Total funds £
FIXED ASSETS					
Tangible assets	9	74,255	1,172	75,427	16,018
CURRENT ASSETS					
Stocks	10	-	-	-	657
Debtors	11	11,366	-	11,366	14,876
Cash at bank and in hand		349	251,501	251,850	135,080
		<u>11,715</u>	<u>251,501</u>	<u>263,216</u>	<u>150,613</u>
CREDITORS					
Amounts falling due within one year	12	(9,954)	(7,078)	(17,032)	(4,652)
NET CURRENT ASSETS		<u>1,761</u>	<u>244,423</u>	<u>246,184</u>	<u>145,961</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,016</u>	<u>245,595</u>	<u>321,611</u>	<u>161,979</u>
NET ASSETS		<u><u>76,016</u></u>	<u><u>245,595</u></u>	<u><u>321,611</u></u>	<u><u>161,979</u></u>
FUNDS	14				
Unrestricted funds				76,016	36,522
Restricted funds				<u>245,595</u>	<u>125,457</u>
TOTAL FUNDS				<u><u>321,611</u></u>	<u><u>161,979</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

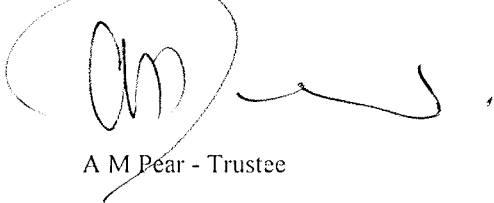
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Ruby's Fund

Balance Sheet - continued
28th February 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29th September 2021 and were signed on its behalf by:

A handwritten signature in black ink, consisting of a stylized 'A' and 'M' followed by a horizontal line and a small flourish.

A M Pear - Trustee

Ruby's Fund

Notes to the Financial Statements for the Year Ended 28th February 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

Having considered the potential impact of COVID-19 on the principal activities of the business the trustees believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- in accordance with the property
Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost
Play equipment	- 20% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2021

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	28/2/21	29/2/20
	£	£
Donations	141,892	126,467
Gift aid	9,251	7,623
Grants	143,200	71,537
Admissions	2,479	11,679
	<u>296,822</u>	<u>217,306</u>

Grants received, included in the above, are as follows:

	28/2/21	29/2/20
	£	£
Cheshire East Council	12,400	14,000
Casa Stella Charitable Trust	-	1,000
Redrow	-	1,000
Mark Benevolent Fund	-	48,488
Toyota Macclesfield	-	1,550
Greggs Foundation	-	2,000
Crewe Town Council	-	2,354
Congleton Town Council	-	520
Tesco Groundwork	500	625
Charities Aid Foundation	7,500	-
Carers Trust	7,770	-
Cheshire Community Foundation	7,858	-
National Lottery Funding	86,422	-
John Slater Foundation	9,750	-
CRH Trust	11,000	-
	<u>143,200</u>	<u>71,537</u>

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2021

3. OTHER TRADING ACTIVITIES

	28/2/21	29/2/20
	£	£
Fundraising events	-	9,380
Shop income	2,015	874
Sponsorships	-	6,599
CafU income	3,428	36,476
Room hire & parties	2,821	10,404
Other income	868	477
Advertising	-	90
	<u>9,132</u>	<u>64,300</u>

4. INVESTMENT INCOME

	28/2/21	29/2/20
	£	£
Deposit account interest	<u>40</u>	<u>88</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	28/2/21	29/2/20
	£	£
Depreciation - owned assets	16,185	20,661
Hire of plant and machinery	1,082	2,671
Travel expenses	<u>791</u>	<u>119</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 February 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28th February 2021 nor for the year ended 29th February 2020.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	28/2/21	29/2/20
Support staff	<u>18</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	87,913	129,393	217,306
Other trading activities	64,300	-	64,300
Investment income	88	-	88
Total	152,301	129,393	281,694
 EXPENDITURE ON			
Raising funds	151,755	14,446	166,201
Other	20,641	20	20,661
Total	172,396	14,466	186,862
 NET INCOME/(EXPENDITURE)	(20,095)	114,927	94,832
 RECONCILIATION OF FUNDS			
Total funds brought forward	56,617	10,530	67,147
 TOTAL FUNDS CARRIED FORWARD	36,522	125,457	161,979

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st March 2020	70,159	7,443	16,428
Additions	-	38,115	822
At 28th February 2021	70,159	45,558	17,250
 DEPRECIATION			
At 1st March 2020	69,969	7,120	6,967
Charge for year	1	6,215	1,718
At 28th February 2021	69,970	13,335	8,685
 NET BOOK VALUE			
At 28th February 2021	189	32,223	8,565
At 29th February 2020	190	323	9,461

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2021

9. TANGIBLE FIXED ASSETS - continued

	Play equipment £	Computer equipment £	Totals £
COST			
At 1st March 2020	30,959	1,519	126,508
Additions	32,151	4,506	75,594
At 28th February 2021	63,110	6,025	202,102
DEPRECIATION			
At 1st March 2020	25,141	1,293	110,490
Charge for year	7,440	811	16,185
At 28th February 2021	32,581	2,104	126,675
NET BOOK VALUE			
At 28th February 2021	30,529	3,921	75,427
At 29th February 2020	5,818	226	16,018

10. STOCKS

	28/2/21 £	29/2/20 £
Stocks	-	657

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/21 £	29/2/20 £
Trade debtors	3,700	2,945
Amounts owed by group undertakings	649	2,449
Prepayments and accrued income	7,017	9,482
	11,366	14,876

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/21 £	29/2/20 £
Bank loans and overdrafts (see note 13)	7,906	-
Trade creditors	2,894	919
Social security and other taxes	1,907	598
Wages Payable	34	121
Pension payable	313	142
Accruals and deferred income	3,978	2,872
	17,032	4,652

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2021

13. LOANS

The overdraft balance relates to negative restricted funds relating to the depreciation of a restricted asset.

14. MOVEMENT IN FUNDS

	At 1/3/20 £	Net movement in funds £	Transfers between funds £	At 28/2/21 £
Unrestricted funds				
General fund	36,522	62,485	(22,991)	76,016
Restricted funds				
Buy the building	45,456	51,983	20,561	118,000
Befriending	1,834	3,357	-	5,191
Befriending Day	230	1,394	-	1,624
Mobile Sensory	6,565	(3,135)	(3,430)	-
Portage	2,000	(224)	-	1,776
Relax Kids	9,873	8,605	-	18,478
Safeguarding	1,861	(331)	(1,530)	-
Sensory Bus	48,488	-	(48,488)	-
Siblings Project	1,550	(525)	-	1,025
Therapies	900	(100)	-	800
Wellbeing App	1,400	(1,400)	-	-
Wish List	5,300	-	(5,300)	-
Early Bird Training	-	3,885	-	3,885
Sensory Room	-	2,500	-	2,500
Outreach Project	-	35,862	-	35,862
Wish List 2021	-	1,182	-	1,182
Restricted Fixed Assets Fund	-	(5,906)	48,488	42,582
Thriving Families Office	-	-	12,690	12,690
	125,457	97,147	22,991	245,595
TOTAL FUNDS	161,979	159,632	-	321,611

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2021

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	264,035	(201,550)	62,485
Restricted funds			
Buy the building	59,214	(7,231)	51,983
Befriending	7,820	(4,463)	3,357
Befriending Day	1,394	-	1,394
Mobile Sensory	1	(3,136)	(3,135)
Portage	-	(224)	(224)
Relax Kids	11,029	(2,424)	8,605
Safeguarding	-	(331)	(331)
Siblings Project	-	(525)	(525)
Therapies	-	(100)	(100)
Wellbeing App	-	(1,400)	(1,400)
Early Bird Training	4,000	(115)	3,885
Sensory Room	2,500	-	2,500
Outreach Project	40,350	(4,488)	35,862
Wish List 2021	1,750	(568)	1,182
Restricted Fixed Assets Fund	-	(5,906)	(5,906)
	<u>128,058</u>	<u>(30,911)</u>	<u>97,147</u>
TOTAL FUNDS	<u><u>392,093</u></u>	<u><u>(232,461)</u></u>	<u><u>159,632</u></u>

Ruby's Fund

Notes to the Financial Statements - continued for the Year Ended 28th February 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/3/19 £	Net movement in funds £	At 29/2/20 £
Unrestricted funds			
General fund	56,617	(20,095)	36,522
Restricted funds			
Buy the building	10,530	34,926	45,456
Befriending	-	1,834	1,834
Befriending Day	-	230	230
Mobile Sensory	-	6,565	6,565
Portage	-	2,000	2,000
Relax Kids	-	9,873	9,873
Safeguarding	-	1,861	1,861
Sensory Bus	-	48,488	48,488
Siblings Project	-	1,550	1,550
Therapies	-	900	900
Wellbeing App	-	1,400	1,400
Wish List	-	5,300	5,300
	<u>10,530</u>	<u>114,927</u>	<u>125,457</u>
TOTAL FUNDS	<u>67,147</u>	<u>94,832</u>	<u>161,979</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,301	(172,396)	(20,095)
Restricted funds			
Buy the building	34,926	-	34,926
Befriending	6,250	(4,416)	1,834
Befriending Day	230	-	230
Mobile Sensory	6,600	(35)	6,565
Portage	2,000	-	2,000
Relax Kids	16,499	(6,626)	9,873
Safeguarding	3,000	(1,139)	1,861
Sensory Bus	48,488	-	48,488
Siblings Project	1,550	-	1,550
Therapies	2,500	(1,600)	900
Wellbeing App	2,050	(650)	1,400
Wish List	5,300	-	5,300
	<u>129,393</u>	<u>(14,466)</u>	<u>114,927</u>
TOTAL FUNDS	<u>281,694</u>	<u>(186,862)</u>	<u>94,832</u>

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/3/19 £	Net movement in funds £	Transfers between funds £	At 28/2/21 £
Unrestricted funds				
General fund	56,617	42,390	(22,991)	76,016
Restricted funds				
Buy the building	10,530	86,909	20,561	118,000
Befriending	-	5,191	-	5,191
Befriending Day	-	1,624	-	1,624
Mobile Sensory	-	3,430	(3,430)	-
Portage	-	1,776	-	1,776
Relax Kids	-	18,478	-	18,478
Safeguarding	-	1,530	(1,530)	-
Sensory Bus	-	48,488	(48,488)	-
Siblings Project	-	1,025	-	1,025
Therapies	-	800	-	800
Wish List	-	5,300	(5,300)	-
Early Bird Training	-	3,885	-	3,885
Sensory Room	-	2,500	-	2,500
Outreach Project	-	35,862	-	35,862
Wish List 2021	-	1,182	-	1,182
Restricted Fixed Assets Fund	-	(5,906)	48,488	42,582
Thriving Families Office	-	-	12,690	12,690
	10,530	212,074	22,991	245,595
TOTAL FUNDS	67,147	254,464	-	321,611

Ruby's Fund

Notes to the Financial Statements - continued
for the Year Ended 28th February 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	416,336	(373,946)	42,390
Restricted funds			
Buy the building	94,140	(7,231)	86,909
Befriending	14,070	(8,879)	5,191
Befriending Day	1,624	-	1,624
Mobile Sensory	6,601	(3,171)	3,430
Portage	2,000	(224)	1,776
Relax Kids	27,528	(9,050)	18,478
Safeguarding	3,000	(1,470)	1,530
Sensory Bus	48,488	-	48,488
Siblings Project	1,550	(525)	1,025
Therapies	2,500	(1,700)	800
Wellbeing App	2,050	(2,050)	-
Wish List	5,300	-	5,300
Early Bird Training	4,000	(115)	3,885
Sensory Room	2,500	-	2,500
Outreach Project	40,350	(4,488)	35,862
Wish List 2021	1,750	(568)	1,182
Restricted Fixed Assets Fund	-	(5,906)	(5,906)
	<u>257,451</u>	<u>(45,377)</u>	<u>212,074</u>
TOTAL FUNDS	<u>673,787</u>	<u>(419,323)</u>	<u>254,464</u>

15. RELATED PARTY DISCLOSURES

During the year £649 (2020 £2,449) was loaned to Rubydoos (Northwest) Limited.

16. POST BALANCE SHEET EVENTS

During the year, the UK continued to be impacted by the outbreak of COVID-19. In order to manage the spread of the virus the Government has imposed significant restrictions on the movement of people and the ability of businesses to continue to trade. The Trustees acknowledge the increasing risk from COVID-19 and have sought to mitigate their risk by carrying out a thorough review of the business as discussed below:

Government assistance

This year the charity has taken advantage of Cheshire East Covid grants of £36,357 and the government furloughing scheme of £49,742.

Ruby's Fund

Detailed Statement of Financial Activities
for the Year Ended 28th February 2021

	28/2/21 £	29/2/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	141,892	126,467
Gift aid	9,251	7,623
Grants	143,200	71,537
Admissions	2,479	11,679
	296,822	217,306
Other trading activities		
Fundraising events	-	9,380
Shop income	2,015	874
Sponsorships	-	6,599
CafU income	3,428	36,476
Room hire & parties	2,821	10,404
Other income	868	477
Advertising	-	90
	9,132	64,300
Investment income		
Deposit account interest	40	88
Charitable activities		
Government grants	86,099	-
	392,093	281,694
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	120,222	72,028
Social security	123	95
Pensions	812	-
Hire of plant and machinery	1,082	2,671
Travel expenses	791	119
Rent, rates and water	2,382	3,353
Insurance	5,645	6,348
Light and heat	6,128	8,319
Telephone	2,782	1,476
Postage and stationery	1,371	1,197
Sundries	6,540	7,636
Subscriptions	920	1,491
Craft & play equipment	114	166
Advertising & promotion	3,616	1,076
Repairs & renewals	11,287	4,494
Household & cleaning	3,871	5,282
Carried forward	167,686	115,751

This page does not form part of the statutory financial statements

Ruby's Fund

Detailed Statement of Financial Activities
for the Year Ended 28th February 2021

	28/2/21 £	29/2/20 £
Raising donations and legacies		
Brought forward	167,686	115,751
Training	6,526	4,762
Accountancy	6,591	9,640
Bank charges	360	630
Other equipment	-	759
Website fees	372	372
Legal expenses	11,184	819
IT Software and Consumables	9,788	6,442
Cost of fundraising	3,014	4,163
Motor expenses	1,993	-
	207,514	143,338
Other trading activities		
Opening stock	657	942
Purchases	8,106	22,235
Bad debts	-	343
Closing stock	-	(657)
	8,763	22,863
Other		
Improvements to property	-	13,361
Plant and machinery	6,215	980
Fixtures and fittings	1,718	1,688
Play equipment	7,440	4,290
Computer equipment	811	342
	16,184	20,661
Total resources expended	232,461	186,862
Net income	159,632	94,832