

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

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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

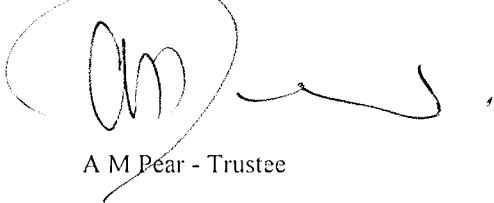
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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
	<hr/>	<hr/>	<hr/>
At 28th February 2021	63,110	6,025	202,102
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1st March 2020	25,141	1,293	110,490
Charge for year	7,440	811	16,185
	<hr/>	<hr/>	<hr/>
At 28th February 2021	32,581	2,104	126,675
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 28th February 2021	30,529	3,921	75,427
	<hr/>	<hr/>	<hr/>
At 29th February 2020	5,818	226	16,018
	<hr/>	<hr/>	<hr/>

10. STOCKS

	28/2/21 £	29/2/20 £
Stocks	-	657
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	11,366	14,876
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	17,032	4,652
	<hr/>	<hr/>

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
	<u>125,457</u>	<u>97,147</u>	<u>22,991</u>	<u>245,595</u>
TOTAL FUNDS	<u><u>161,979</u></u>	<u><u>159,632</u></u>	<u><u>-</u></u>	<u><u>321,611</u></u>

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
	<hr/> 10,530	<hr/> 212,074	<hr/> 22,991	<hr/> 245,595
TOTAL FUNDS	<hr/> <hr/> 67,147	<hr/> <hr/> 254,464	<hr/> <hr/> -	<hr/> <hr/> 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
	<hr/> 296,822	<hr/> 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
	<hr/> 9,132	<hr/> 64,300
Investment income		
Deposit account interest	40	88
Charitable activities		
Government grants	86,099	-
	<hr/> 392,093	<hr/> 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	-
	<hr/> 207,514	<hr/> 143,338
Other trading activities		
Opening stock	657	942
Purchases	8,106	22,235
Bad debts	-	343
Closing stock	-	(657)
	<hr/> 8,763	<hr/> 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
	<hr/> 16,184	<hr/> 20,661
Total resources expended	<hr/> 232,461	<hr/> 186,862
Net income	<hr/> <hr/> 159,632	<hr/> <hr/> 94,832