

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		38,424	551,004	589,428	321,611
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				376,561	245,595
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)	<u>174,443</u>	<u>-</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:

	28/2/22	28/2/21
	£	£
Mortgage	<u>177,000</u>	<u>-</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 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
	245,595	135,546	(4,580)	376,561
TOTAL FUNDS	321,611	93,374	-	414,985

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

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)
	<hr/>	<hr/>	<hr/>
	128,058	(30,911)	97,147
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	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
	<hr/> 448,886	<hr/> (216,193)	<hr/> 232,693
TOTAL FUNDS	<hr/> <hr/> 824,895	<hr/> <hr/> (571,889)	<hr/> <hr/> 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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	17,308	9,132
Investment income		
Deposit account interest	35	40
Charitable activities		
Government grants	25,155	86,099
	<hr/>	<hr/>
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	-
	<hr/> 289,219	<hr/> 207,514
Other trading activities		
Opening stock	-	657
Purchases	14,133	8,106
	<hr/> 14,133	<hr/> 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	-
	<hr/> 36,076	<hr/> 16,184
Total resources expended	<hr/> 339,428	<hr/> 232,461
Net income	<hr/> <hr/> 93,374	<hr/> <hr/> 159,632