

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 an 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		71,741	415,382	487,123	432,802
EXPENDITURE ON					
Raising funds		41,148	313,048	354,196	303,352
Other		19,480	28,517	47,997	36,076
Total		60,628	341,565	402,193	339,428
NET INCOME		11,113	73,817	84,930	93,374
Transfers between funds	15	35,411	(35,411)	-	-
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		84,948	414,967	499,915	414,985

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		<u>255,556</u>	<u>414,967</u>	<u>670,523</u>	<u>589,428</u>
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
	<hr/>	<hr/>	<hr/>
	320,828	(185,282)	135,546
TOTAL FUNDS	<hr/>	<hr/>	<hr/>
	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
	<hr/> 76,016	<hr/> (31,059)	<hr/> 39,991	<hr/> 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
	<hr/>	<hr/>	<hr/>
	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
	<hr/> 473,493	<hr/> 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
	<hr/> 13,598	<hr/> 17,308
Investment income		
Deposit account interest	32	35
Charitable activities		
Government grants	-	25,155
	<hr/>	<hr/>
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