

Charity registration number 1152148 (England and Wales)

Company registration number 08456065

RUBY'S FUND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

RUBY'S FUND

LEGAL AND ADMINISTRATIVE INFORMATION

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

RUBY'S FUND

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RUBY'S FUND

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Objectives of the charity

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

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

Public Benefit

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

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

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

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

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

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

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

Total: 42 partnership sessions with 536+ attendances

RUBY'S FUND

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

Achievements and performance

Significant activities and achievements against objectives

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

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

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

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

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

Total Registrations since 2021:

- 998 SEND Children
- 1324 Parent Carers
- 408 Siblings

Registrations in 2024-25:

- 163 SEND Children
- 146 Parent Carers
- 107 Siblings

Our services:

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

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

RUBY'S FUND

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

Our impact:

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

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

SEND Outreach support (also see partnership working)

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

Centre data

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

Community sessions:

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

Other Sessions:

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

Volunteering at the centre

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

Total Visits to the centre: 25,056

How our services supported SEND children and their families

The Sensory Resource Library:

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

The Cost-of-living project:

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

RUBY'S FUND

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

Financial review

Financial position

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

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

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

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

Reserves policy

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

Plans for future periods

FUTURE PLANS

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

Structure, governance and management

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance of the charity

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

RUBY'S FUND

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

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

The structure of the board of trustees

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

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

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

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

Recruitment and appointment of trustees

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

Trustee selection

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

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

RUBY'S FUND

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

Other matters

Staff and volunteers

Ruby's Fund has the following members of staff:

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

Volunteer data

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

Total: 908 hours by 55 volunteers

We are members of or affiliated with:

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

Registered Charity name & number - Ruby's Fund 1152148

Registered office

Meridian House

Roe Street

Congleton

Cheshire

CW12 1PG

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

RUBY'S FUND

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

Reflections on the year from Alison Parr

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

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

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

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

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

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

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

Chair of Trustees – Andrew Pear

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

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

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

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

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

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

RUBY'S FUND

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

The trustees report was approved by the Board of Trustees.

Mr A M Pear
Trustee

23 September 2025

RUBY'S FUND

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Marie Shenton - FCCA

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

RUBY'S FUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2025

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

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

RUBY'S FUND

BALANCE SHEET

AS AT 28 FEBRUARY 2025

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

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

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

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

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

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

Mr A M Pear
Trustee

Company registration number 08456065 (England and Wales)

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

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

RUBY'S FUND

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

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

RUBY'S FUND

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

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

RUBY'S FUND

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

3 Income from donations and legacies

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

RUBY'S FUND

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

4 Income from charitable activities

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

5 Income from other trading activities

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

6 Income from investments

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

RUBY'S FUND

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

7 Expenditure on raising funds

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

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

8 Expenditure on charitable activities

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

RUBY'S FUND

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

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

RUBY'S FUND

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

9 Support costs allocated to activities

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

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

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

11 Trustees

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

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

12 Employees

The average monthly number of employees during the year was:

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

RUBY'S FUND

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

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

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

Remuneration of key management personnel

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

| | | | |
|-----------|---|---------------------|---------------------|
| 13 | Other expenditure | Unrestricted | Unrestricted |
| | | funds | funds |
| | | 2025 | 2024 |
| | | £ | £ |
| | Net loss on disposal of tangible fixed assets | - | 122 |
| | | <hr/> | <hr/> |

14 Taxation

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

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

15 Tangible fixed assets

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

RUBY'S FUND

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

16 Stocks

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

17 Debtors

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

18 Loans and overdrafts

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

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

19 Creditors: amounts falling due within one year

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

RUBY'S FUND

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

20 Creditors: amounts falling due after more than one year

| | 2025 £ | 2024 £ |
|------------|-----------|-----------|
| Borrowings | 165,563 | 169,009 |

21 Retirement benefit schemes

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

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

22 Restricted funds

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

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

RUBY'S FUND

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

22 Restricted funds

(Continued)

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

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

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

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

RUBY'S FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

22 Restricted funds

(Continued)

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

23 Unrestricted funds

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

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

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

RUBY'S FUND

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

24 Analysis of net assets between funds

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

25 Related party transactions

Transactions with related parties

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