

RED ROSE RECOVERY LANCASHIRE

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

**Company Number: 08302102
Charity Number: 1152474**

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RED ROSE RECOVERY LANCASHIRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees are pleased to present their annual report for the year ended 31st March 2023.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (as amended for accounting periods commencing from 1st January 2019) and the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

The charitable company's objectives are specifically restricted to the following for the community in Lancashire and the North of England:

- To relieve poverty, sickness, and distress amongst offenders and those in recovery from addiction and their families by the provision of advice, information, training and support in accessing employment, enterprise and community-based opportunities including volunteering.
- The advancement of health by the reduction or prevention of addiction and relapse for those in recovery, reduction of harm and offending.
- The advancement of education of the individual, organisations, and the community at large on issues of addiction, supporting sustainable recovery, reduction of harm and offending
- To promote such other charitable purposes as may from time to time be determined.

Red Rose Recovery Lancashire (RRR) provides community-based opportunities for ex-offenders and people in recovery. Our provision recognises and builds on beneficiaries' gifts and skills, creating a positive environment for individuals, often viewed negatively, to move forward. Red Rose Recovery Lancashire can help people take up activities that contribute to their further development and to the life of their local communities – sometimes feeling a sense of worth and achievement for the first time. Red Rose Recovery Lancashire employs a staff team, including some in recovery, based in community settings and hosted within local voluntary groups across Lancashire and the North.

Our core work involves coaching service users in addiction by utilising the skills of individuals with lived experience who deliver therapeutic support. We work in hospitals, in the community, in criminal justice settings and within primary care environments where our work is most effective.

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

As we all continued to navigate through incredibly uncertain times in 2022, it was important to reflect on what drove us as a charity. For Red Rose Recovery, it was the power of visible hope and transformation that allowed us to connect and collaborate in enhancing people's lives.

Our motivators were the inspirational individuals empowered and united by our charity. They informed our services, shape our future and are also part of the charity's most exceptional recent chapter.

RED ROSE RECOVERY LANCASHIRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

We have created significant growth and positive change within our charity throughout 2022/23, supporting more than 4,000 people across our now multiple yet complimentary peer support services and have officially opened three new community hubs in Lancaster, Preston and Blackburn with the invaluable support of our funders.

The charity has gained national recognition this year from the likes of the HSJ Awards for our mental health service, the Criminal Justice Alliance for our work within the criminal justice sector, the North West SME Growth and Innovation Awards for our commitment to upskilling people into employment and most humbly being named winners of the Kings Fund GSK Impact Award, a mark of excellence in the charity sector, designed to recognise the outstanding work of small and medium sized charities working to improve people's health and wellbeing in the UK.

While this has been a pioneering period for the charity, we have been establishing a legacy for over a decade, celebrating our 10 year anniversary in November 2022. The work we do has only ever been made possible thanks to our passionate and committed staff, dedicated Board of Trustees and the incredible support and the generosity of our partners and funders – Thank you.

We are proud to share with you the outstanding achievements made by the charity in 2022 and the personal successes of the people and communities we serve in our latest annual review.

1. LCC Recovery Infrastructure Organisation (RIO)

1.1 Lancashire User Forum

A record total of 1,818 people attended monthly LUF meetings during 2022 and 2023, including the relaunch of our annual LUF Stock camp for families in recovery and weekly steering groups where service users co-develop, plan and set the LUF agendas.

1.2 Referrals and Engagement

During the accounting period some 2,733 referrals were received into our core RIO service against a target of 600.

We had 35,470 recorded engagements with members, delivered 1,875 project and group sessions of which facilitated 16,394 attendances and achieved 84,876 positive outcomes for the individuals whom which we supported.

Visit: www.redroserecovery.org.uk/annual-review-2022-23

1.3 Volunteers and Members

Of those referrals engaged with, 21 became registered as lead volunteers and supported into roles providing 5,460 volunteer hours with an economic value of £51,870, contributing to local communities, neighbourhoods and well-being.

Membership numbers grew significantly once again, from 2,300 to 3,991 over the accounting period.

1.4 Projects

RRR took part in numerous opportunities to provide community support in 2022/23. Examples include:

- Regular food deliveries to the homeless and vulnerable.
- Food hampers at Christmas, delivered to the most vulnerable and in need.
- Partnered with Rock FM to deliver Christmas presents for underprivileged and vulnerable children.
- Partnered with the ODN to provide Hep-C testing in communities across East Lancs.

RED ROSE RECOVERY LANCASHIRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

- Provided social housing support to providers and their residents across Lancashire.
- Community Clean ups.

1.5 Groups

All our groups aim to bring people together, to reduce isolation and connect people. Some are structured, some are more relaxed and fun. Some are educational and others just to let people talk about what issues are affecting them each day. Run by a mix of staff and volunteers.

- Daily Staff and Volunteer Check in- a daily session for staff and volunteers to come and talk and check in with each other. A really useful groups that brought the RRR team together during the pandemic
- Puzzled Productions – a soap opera written by and starring Red Rose members and staff. Each series focused on a specific theme, Addiction, Domestic Abuse, etc and each week the team would meet and decide on a rough outline of a script, they would each then film their section remotely on their phones and send it in to Red Rose to be edited together before being broadcast on the LUF Lounge
- Women's/Men's Groups – gender specific groups and a safe space to talk and support each other
- Here & Now – a member does a main share each week and then the group talk about the issues raised
- LUF Leadership – planning for the weekly Live LUF Lounge
- Families Matter – a support group for families and friends who have been impacted by the addiction of their loved ones
- Music Therapy – people choose and play songs and talk about what they mean to them
- Hope & Beyond – A group discussing recovery and how to achieve and sustain it
- 5 Ways to Wellbeing – focusing on how members have achieved each of the 5 Ways in the last week; Connect, Learn, Be Active, Giving, Take Notice
- New You Service Users Lounge – feedback from service users
- Quiz – Fun quiz sessions
- Lockdown Laughs – a light hearted group to help people through the pandemic
- Connection and Peer Support – a peer support group, bringing people together
- Building Hope – A group offering inspirational stories to inspire recovery
- Check and Chat – a support group, what are the issues you are dealing with today
- Church on the Street – a group based on the CoTS model
- Leadership – the weekly Leadership training session
- Hope & Beyond – our structured sessions delivering our low level behaviour change group for people struggling with their mental health
- Friday Fun Day – fun and games on a Friday evening
- Healthy Relationships – delivered by a member of the Terence Higgins Trust, educating members about what makes a healthy relationship. Separate groups for men and women

RED ROSE RECOVERY LANCASHIRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

- Live LUF Lounge – the weekly show with inspirational life stories, musical guests and discussion
- Red Rose Has Got Talent – our own talent show, broadcast over Facebook with members displaying their talents. With a live final and prizes

2. Contracts

Change Growth Live New You

CGL sub-contract Red Rose Recovery (RRR) to capture the service user voice of their North and Central Lancashire Treatment Programme and also to provide family groups to support family members of addicts. RRR regularly hold service user forums to capture the views on local provision and feed this back to CGL managers. RRR also carry out 'mystery shoppers' of CGL buildings, assist CGL with 'building walk-throughs' to prepare them for CQC inspections and identify service user reps for further training.

Lancashire and South Cumbria NHS Foundations Trust (LSCFT):

- **Mental Health Peer Support Contract**

Commissioned until 2024, the service looks to support local Community Mental Health Team's (CMHT) across Lancashire and South Cumbria. Providing an integrated lived experience peer support service to beneficiaries struggling with their mental health.

- **Liaison and Diversion, Guild Lodge and Reconnect**

The success of the pilot programme in 2020 led to the commissioning of a service roll out across 9 Lancashire and South Cumbria police stations in 2021 alongside being contracted to provide similar peer-based support within 6 Prisons across the county (Reconnect) and a Secure Medical Unit in Preston (Guild Lodge).

RRR staff engage with those in the cells arriving for court, whilst in prison or whilst on inpatient wards and seek to engage and reintegrate them into community activities away from crime.

- **Long Covid Peer Support Service**

Commissioned to provide lived experience peer support to those identified by LSCFT CMHT's as struggling with the effects of long covid across Lancashire and South Cumbria.

Lancashire County Council - Supplementary Substance Misuse and Treatment Recovery Grant (SSMTRG)

Funding provided by the Office for Health Improvement and Disparities and managed by Lancashire County Council (LCC) Public Health, the grant provides substantial and additional recovery infrastructure to RRR through the funding of new roles in Dual Diagnosis, Harm Reduction, Offending and Training as well as capital investment in the form of our new Preston Hub and community minibus transport.

Offender Personality Disorder Recovery Pathway Service

Funding provided by HM Prison and Probation Service (HMPPS) to provide peer support to individuals identified as having a personality disorder, residing in prisons, secure units or the community.

RED ROSE RECOVERY LANCASHIRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Changing Futures

Changing Futures is a national 3-year, £64 million programme aiming to improve outcomes for adults experiencing multiple disadvantage – including combinations of homelessness, substance misuse, mental health issues, domestic abuse and contact with the criminal justice system.

RRR are commissioned to deliver a Lived Experience Team operating across both Central and East Lancashire.

Roots Community

In partnership with The Calico Group and partners represented under the Spark collaborative, RRR have been commissioned by Blackburn with Darwen (BwD) Council to provide a Recovery focused service user forum in BwD.

FINANCIAL REVIEW

Total income in the year was £2,564,013 (2022: £1,074,443) of which £361,888 (2022: £255,241) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £2,181,683 (2022: £1,041,490), leaving a surplus for the year of £382,330 (2022: surplus £32,953).

At 31st March 2023 the charitable company's reserves stood at £1,106,443 (2022: £724,113) of which £46,188 (2022: £33,172) represented restricted funds.

RISK ASSESSMENT

The major risks faced by Red Rose Recovery are identified on a risk register which is periodically reviewed by the board of trustees. We believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient funds in the event of adverse conditions. The trustees have also examined other operational risks faced by the charity, and we confirm that we have established systems to optimise, where possible, any significant risks.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months' running costs should no further funding be secured. Any surplus over this minimum is used to fund new ventures and to cover other contingencies that may emerge.

As at the end of the financial year the unrestricted funds totalled £981,880 (£1,060,255 net of tangible fixed assets). The charitable company requires £50,796 for redundancy provision and £916,406 for six months' running costs, a total £967,202 (2022: £410,911).

PLANS FOR FUTURE

The charitable company's strategic three year forward view, taking into account its track record over the past three to five years has placed it in a strong position, such that it continues to look at accessing future contract opportunities and longer-term projects to increase its capacity in delivering to and supporting vulnerable people and marginalised groups.

We are currently reviewing or submitting proposals for the following:

1. RIO Retention – Submission to retain the Recovery Infrastructure Organisation service contract.

RED ROSE RECOVERY LANCASHIRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

2. Changing Futures 2024 Extension – Working with Programme and Sector leaders, we are in discussions to extend Changing Futures beyond its current term of December 2023.
3. Long Covid Service Extension – Working with LSCFT Commissioning team to extend service delivery until March 2024.
4. New Lived Experience Recovery Support Services – Submitted two proposals in partnership with lead providers to deliver smoking cessation and mental health peer support with custody suites.

If successful the collective total of bids is significant and will provide significant growth opportunities into 2023/24. Scoping further opportunities and submitting further proposals during the year is ongoing work and remains a strategic priority.

Opportunities to further develop partnerships continue in order to support collaborative bids as these emerge. Examples include our work with Lancashire and South Cumbria Integrated Care System, Lancashire and South Cumbria Foundation Trust, the Calico Group, CGL, Lancashire Constabulary and the National Probation Services.

We also continue to develop opportunities outside of our main commissioned geographical area and trading opportunities outside of recovery.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 21st November 2012 (company number 08302102) and registered as a charity (charity number 1152474) on 18th June 2013.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 21st November 2012. Anyone over the age of 18 can become a member. The charitable company's Board of Trustees are also its directors.

Members are elected at the Annual General Meetings of the members of the charitable company, with casual vacancies being filled as required by the Board of Trustees in accordance with the Charity's Articles of Association. The Board meets regularly throughout the year and attends to all strategic and operational matters.

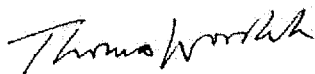
REFERENCE AND ADMINISTRATIVE DETAILS

Name	Red Rose Recovery Lancashire
Company Number	08302102
Charity Number	1152474
Registered Office	St Wilfrids Building, Fox Street, Preston, England, PR1 2AB

RED ROSE RECOVERY LANCASHIRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Trustees	Steven Brown Jennifer Clare Ellison Derek Fredricks (Resigned 1 st November 2023) Robert Head John Richmond (Treasurer) Neil Smith Sarah Walsh Amanda Webster (Vice Chair) Thomas Woodcock (Chair)
Secretary	Michael Wearden (Appointed 23 rd June 2023)
Managing Director	Michael Wearden
Auditors	Louise Casey ACA BWM Chartered Accountants Tempest, Suite 5.1, 12 Tithebarn Street Liverpool L2 2DT
Accountants	Liverpool Charity and Voluntary Services (LCVS) 151 Dale Street, Liverpool, L2 2AH
Bankers	The Co-Operative PLC P O Box 250, Skelmersdale, Lancashire WN8 6WT

Signed on behalf of the Board of Trustees



Thomas Woodcock
Trustee and Chair

Date: 21st December 2023

RED ROSE RECOVERY LANCASHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST MARCH 2023

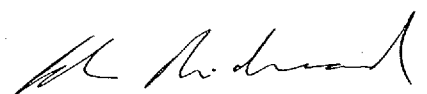
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principle in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
5. state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) effective 1st January 2019 Companies Act 2006.

By Order of the Board



.....
John Richmond
Trustee and Treasurer

St Wilfrids Building,
Fox Street,
Preston,
England,
PR1 2AB

Date: 21st December 2023

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RED ROSE RECOVERY LANCASHIRE

Opinion

We have audited the financial statements of Red Rose Recovery Lancashire (the 'charity') for the year ended 31st March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RED ROSE RECOVERY LANCASHIRE

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RED ROSE RECOVERY LANCASHIRE

The extent to which the audit was considered capable of detecting irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
RED ROSE RECOVERY LANCASHIRE**

Use of our report

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BWM

**Louise Casey ACA (Senior Statutory Auditor)
for and on behalf of BWM
Chartered Accountants
Statutory Auditor**

21.12.2023
.....

Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

RED ROSE RECOVERY LANCASHIRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Income and endowments from:		£	£	£	£
Donations and legacies	3a	4,687	-	4,687	1,720
Charitable activities	3b	2,193,551	361,888	2,555,439	1,070,687
Other trading activities	3c	3,887	-	3,887	2,036
Total income		2,202,125	361,888	2,564,013	1,074,443
Expenditure on:					
Raising funds		119	-	119	64
Charitable activities	4	1,832,692	348,872	2,181,564	1,041,426
Total expenditure		1,832,811	348,872	2,181,683	1,041,490
Net income, Net Movement in funds		369,314	13,016	382,330	32,953
Total funds brought forward	12,13	690,941	33,172	724,113	691,160
Total funds carried forward	11-13	1,060,255	46,188	1,106,443	724,113

The notes on pages 17 to 29 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

RED ROSE RECOVERY LANCASHIRE
BALANCE SHEET AS AT 31ST MARCH 2023

Company Number 08302102

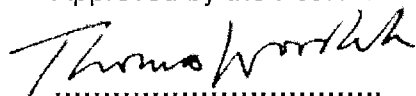
	Notes	31 st March 2023		31 st March 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		78,375		2,454
Current assets					
Debtors	6	254,160		95,041	
Debtors due more than one year	7	13,500		-	
Cash at bank and in hand		1,075,717		760,805	
		-----		-----	
		1,343,377		855,846	
Current liabilities					
Creditors: amounts falling due within one year	8	(315,309)		(134,187)	
		-----		-----	
Net current assets			1,028,068		721,659
			-----		-----
Total assets less current liabilities			1,106,443		724,113
			=====		=====
Funds:					
Unrestricted funds	11, 12		1,060,255		690,941
Restricted funds	11, 13		46,188		33,172
			-----		-----
			1,106,443		724,113
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

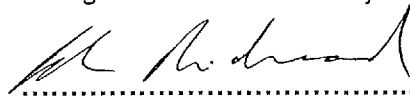
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The Trustees, who are the Directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on ...21/12/2023..., and signed on their behalf by:



Thomas Woodcock
Director and Chair



John Richmond
Director and Treasurer

RED ROSE RECOVERY LANCASHIRE
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	31 st March 2023		31 st March 2022	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	17		395,818		60,685
Investing activities					
Purchase of tangible fixed assets		(80,906)		(2,562)	
		-----		-----	
Net cash (used) in investing activities			(80,906)		(2,562)
Net cash generated from financing activities			-		-
			-----		-----
Net increase in cash and cash equivalents			314,912		58,123
Cash and cash equivalents at beginning of year			760,805		702,682
			-----		-----
Cash and cash equivalents at end of year			1,075,717		760,805
			=====		=====
Represented by:					
			31 st March 2023		31 st March 2022
			£		£
Cash at bank and in hand			1,075,717		760,805
			=====		=====

RED ROSE RECOVERY LANCASHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £5.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

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

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted general funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives. Funds are designated where they are held for specific purposes.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations, and which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Other trading activities relates to all fundraising events and is recognised when the amounts are certain.

RED ROSE RECOVERY LANCASHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Raising funds costs relate to expenses incurred during fundraising.

Fixed assets

Capital expenditure of £500 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer	20% per annum straight line basis
Motor Vehicle	20% per annum straight line basis
Fixture & Fittings	25% per annum straight line basis
Office Equipment	30% per annum straight line basis

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.

Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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,

RED ROSE RECOVERY LANCASHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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 receipts 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.

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Pension

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. Contribution payments are charged to the charitable company Statement of Financial Activities (SOFA). Any amounts not paid are shown in accruals as a liability in the balance sheet.

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 there is a clear decision or commitment to terminate the employment or provide such termination benefits.

Leases

Payments made under operating leases, including any lease incentives received, are charges to profit or loss on a straight-line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed

Critical accounting estimates and judgements

In the application of the charitable company'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 on-going 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.

RED ROSE RECOVERY LANCASHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

3. Income and endowments

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
a. Donations and Legacies				
Donations	1,787	-	1,787	1,720
General grants	2,900	-	2,900	-
	-----	-----	-----	-----
	4,687	-	4,687	1,720
	=====	=====	=====	=====

Income from donations and legacies for 2022 related wholly to unrestricted funds.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
b. Charitable activities				
Armed Forces Covenant Trust Fund	-	9,500	9,500	-
Contract income	2,145,641	-	2,145,641	802,529
ESF Community Grant	-	-	-	10,816
Healthier Lancashire and South Cumbria	-	-	-	56,000
H M Prison Probation	-	-	-	8,250
Lancashire County Council	-	251,888	251,888	-
Lancashire County Council – Warm space	-	500	500	-
National Lottery Community Fund (Leaders with lived experience)	-	-	-	24,064
National Lottery Community Fund - Reaching Communities	-	100,000	100,000	156,111
Training and consultancy	47,910	-	47,910	12,917
	-----	-----	-----	-----
	2,193,551	361,888	2,555,439	1,070,687
	=====	=====	=====	=====

Income from charitable activities in 2022 comprised £815,446 for unrestricted funds and £255,241 related to restricted funds.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
c. Other trading activities				
Fundraising	2,137	-	2,137	2,036
Sponsorship	1,750	-	1,750	-
	-----	-----	-----	-----
	3,887	-	3,887	2,036
	=====	=====	=====	=====

RED ROSE RECOVERY LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Income from other trading activities for 2022 related wholly to unrestricted funds.

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To provide advice, information, training, and support to offenders and those in recovery from addiction and their families	1,517,989	663,575	2,181,564	1,041,426
	=====	=====	=====	=====

a. Analysed as follows:

	2023 £	2022 £
<i>Direct charitable expenditure:</i>		
Staff salaries costs	1,310,522	497,023
Pension	38,611	11,273
Redundancy	-	1,667
Project and events expenses	145,453	139,353
Consultancy and HR fees	18,163	14,426
Volunteer expenses	4,462	3,261
Equipment	750	-
Books	28	182
	-----	-----
	1,517,989	667,185
	-----	-----

RED ROSE RECOVERY LANCASHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

	2023	2022
	£	£
<i>Support & Governance costs:</i>		
Staff salaries costs	305,757	181,440
Pension	8,780	6,491
Travel and subsistence	24,053	6,285
Health plan	5,575	
Staff expenses	93,276	22,815
Staff clothing	7,658	-
Printing, stationery, and postage	8,545	4,316
Utilities	10,460	-
Telephones and internet	45,398	16,759
Computer support and software costs	18,197	17,240
Rent	23,225	12,814
Repairs and premises expenses	33,627	255
Recruitment expenses	10,549	5,093
Insurance	14,135	10,364
Subscriptions and membership fees	16,384	5,403
Staff training and development	7,513	780
Equipment hire	1,223	506
Advertising and marketing	2,341	864
Professional fees	3,935	56,035
Sundry expenses	3,370	-
Legal fees	4,420	18,075
Pension charges	-	396
Bank charges	-	125
Companies House	13	13
Bad debts written off	1,306	-
Accountancy fees	2,500	1,350
Audit fees	6,350	4,000
Depreciation	4,985	2,822
	-----	-----
	663,575	374,241
	-----	-----
Total expenditure on charitable activities	2,181,564	1,041,426
	=====	=====

£348,872 (2022: £256,807) of the above expenditure relates to restricted funding.

b. Staff Costs	2023	2022
	£	£
Gross salaries and wages	1,506,931	636,705
Social security costs	109,348	41,758
Pension costs	47,391	17,764
Redundancy	-	1,667
	-----	-----
	1,663,670	697,894
	=====	=====

RED ROSE RECOVERY LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

c. Particulars of employees:

The average staff employed in the year was 86.2 (2022: 33.7) and equivalent on the basis of full-time as follows:

	2023	2022
Charitable activities	76.3	30.2
	=====	=====

One employee received emoluments of more than £70,000 during the year.

The Trustees, being also the Directors of the charitable company, are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to Trustees in the year (2022: £nil).

5. Tangible fixed assets

	Computer	Motor	Fixture &	Office	Total
Cost	£	Vehicle	Fittings	Equipment	£
At 1 st April 2022	3,085	12,000	-	-	15,085
Additions	22,126	46,188	7,472	5,120	80,906
	-----	-----	-----	-----	-----
Balance at 31 st March 2023	25,211	58,188	7,472	5,120	95,991
	-----	-----	-----	-----	-----
Accumulated Depreciation					
At 1 st April 2022	631	12,000	-	-	12,631
Charge for the year	3,245	-	956	784	4,985
	-----	-----	-----	-----	-----
Balance at 31 st March 2023	3,876	12,000	956	784	17,616
	-----	-----	-----	-----	-----
Net book value at 31st March 2023	21,335	46,188	6,516	4,336	78,375
	=====	=====	=====	=====	=====
Net book value at 31st March 2022	2,454	-	-	-	2,454
	=====	=====	=====	=====	=====

RED ROSE RECOVERY LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

6. Debtors

	2023	2022
	£	£
Trade debtors	209,183	90,012
Prepayments	7,741	-
Other debtors	2,689	5,029
Accrued income	34,547	-
	-----	-----
	254,160	95,041
	=====	=====

7. Debtors due more than one year

	2023	2022
	£	£
Other debtors	13,500	-
	=====	=====

Other debtors consists of lease deposits of £13,500.

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	22,820	600
Accruals	66,047	48,947
Tax & Social Security	-	9,323
Pension	-	80
Deferred Income (note 8)	226,442	75,237
	-----	-----
	315,309	134,187
	=====	=====

9. Deferred income

	2023	2022
	£	£
Balance at 1 st April 2022	75,237	19,348
Amount deferred in the year	226,442	75,237
Amount released to incoming resources	(75,237)	(19,348)
	-----	-----
Balance at 31st March 2023	226,442	75,237
	=====	=====

RED ROSE RECOVERY LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

10. Financial Instruments

	2023 £	2022 £
Carrying amount of financial assets:		
Debt instruments measured at costs	1,343,376	855,846
	=====	=====
Carrying amount of financial liabilities:		
Measured at cost	88,867	58,950
	=====	=====

11. Analysis of Net Assets between Funds

2023	Tangible Fixed Assets £	Net current assets £	Total £
Unrestricted Funds			
General Fund	31,740	994,770	1,026,510
Blackburn with Darwin charging futures	447	33,298	33,745
	-----	-----	-----
	32,187	1,028,068	1,060,255
Restricted Funds			
Lancashire County Council	46,188	-	46,188
	-----	-----	-----
	46,188	-	46,188
Total Funds	-----	-----	-----
	78,375	1,028,068	1,106,443
	=====	=====	=====

RED ROSE RECOVERY LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

2022	Tangible fixed Assets	Net current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	1,895	683,440	685,335
Blackburn with Darwin charging futures	559	5,047	5,606
	-----	-----	-----
	2,454	688,487	690,941
Restricted Funds			
Minds Matter- Mind	-	10,280	10,280
National Lottery Community Fund (Leaders with lived experience)	-	22,262	22,262
National Lottery Community Fund - Reaching Communities	-	630	630
	-----	-----	-----
	-	33,172	33,172
Total Funds	2,454	721,659	724,113
	=====	=====	=====

12. Unrestricted Funds

		Movement in the year		
2023	Reserves at start of the year	Income	Expenditure	Reserves at year end
	£	£	£	£
General Fund	685,335	1,721,185	(1,380,010)	1,026,510
Blackburn with Darwin charging futures	5,606	480,940	(452,801)	33,745
	-----	-----	-----	-----
	690,941	2,202,125	(1,832,811)	1,060,255
	=====	=====	=====	=====

		Movement in the year		
2022	Reserves at start of the year	Income	Expenditure	Reserves at year end
	£	£	£	£
General Fund	634,697	594,898	(544,260)	685,335
Blackburn with Darwin charging futures	-	124,304	(118,698)	5,606
Lancashire County Council BRIC Funds	21,725	100,000	(121,725)	-
	-----	-----	-----	-----
	656,422	819,202	(784,683)	690,941
	=====	=====	=====	=====

RED ROSE RECOVERY LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report. Lancashire County Council BRIC Funds are held specifically to be applied against future projects.

13. Restricted Funds

2023	Reserves at start of the year £	Movement in the year		Reserves at year end £
		Income £	Expenditure £	
Armed Forces Covenant Trust Fund	-	9,500	(9,500)	-
Lancashire County Council	-	251,888	(205,700)	46,188
Lancashire County Council – Warm space	-	500	(500)	-
Minds Matter- Mind	10,280	-	(10,280)	-
National Lottery Community Fund (Leaders with lived experience)	22,262	-	(22,262)	-
National Lottery Community Fund - Reaching Communities	630	100,000	(100,630)	-
	33,172	361,888	(348,872)	46,188
	=====	=====	=====	=====

2022	Reserves at start of the year £	Movement in the year		Reserves at year end £
		Income £	Expenditure £	
Bowland Charitable Trust - Omega Project	2,400	-	(2,400)	-
ESF Community Grant	-	10,816	(10,816)	-
Healthier Lancashire and South Cumbria	-	56,000	(56,000)	-
H M Prison Probation	-	8,250	(8,250)	-
Minds Matter- Mind	10,280	-	-	10,280
National Lottery Community Fund (Leaders with lived experience)	22,058	24,064	(23,860)	22,262
National Lottery Community Fund - Reaching Communities	-	156,111	(155,481)	630
	34,738	255,241	(256,807)	33,172
	=====	=====	=====	=====

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

Armed Forces Covenant Trust Fund – Contribution towards engagement worker

Bowland Charitable Trust – Omega Project – to provide and co-ordinate volunteers to work on the OMEGA project, which aims to take volunteers with experience in the criminal justice system and provide them with training and experience working on a building renovation in East Lancashire – This project ended in autumn 2017.

ESF Community Grant – Contribution towards the community re-connect programme.

RED ROSE RECOVERY LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Healthier Lancashire and South Cumbria – Contribution to support community engagement and training through peer support.

H M Prison Probation – Contribution towards peer-based support

Lancashire County Council – Contribution toward peer-based support.

Lancashire County Council – Warm space – Contribution to assist with winter fuel costs at our Preston Hub Lune Street

Minds Matter Mind – Contribution towards a programme to provide people on low level mental health, support.

National Lottery Community Fund (Leaders with lived experience) – to contribute to staff costs, some overheads and equipment on the Lancashire Recovery Support and Community Development project.

National Lottery Community Fund – Reaching Communities – to contribute to staff costs, some overheads and equipment on the Lancashire Recovery Support and Community Development project.

14. Operating Lease Commitments

Financial commitments under non-cancellable operating leases relating to a photocopier lease and property leases as follow:

Hyndburn Voluntary and Community Resource Centre, licence agreement to hire one room, 2 months' notice lease payments, expired in February 2023 and will be reviewed annually.

YMCA Lancaster is a licence agreement to hire a meeting room, expire in April 2023 and will be reviewed annually.

33 Lune Street Preston PR1 2NN, lease agreement for 10 years, expire in March 2032

Darwen Street Blackburn BB2 2BY, lease agreement for 3 years, expire in March 2026

58 Penny Street, Lancaster lease agreement signed for 5 years, expire in March 2028

This will result in the following financial commitments:

	2023	2022
	£	£
Land & Building		
Operating leases which expire:		
Due within 1 year	37,882	1,982
Due in 1 to 2 years	35,900	3,761
Due in 2 to 5 years	82,050	-
Due more than 5 years	65,625	-
	221,457	5,743
Photocopier		
Operating leases which expire:		
Due within 1 year	675	675
Due in 1 to 2 years	675	675
Due in 2 to 5 years	844	1,519
	2,194	2,869
	223,651	8,612

RED ROSE RECOVERY LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

15. Remuneration of key management personnel

The remuneration paid to the senior management team, who are considered to be the key management personnel was: £175,988 (2022:153,328)

16. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2022: none).

17. Contingent Liabilities

The charitable company did not have any contingent liabilities at 31st March 2023 (2022: none).

18. Cash Generated from operations.

	2023	2022
	£	£
Surplus for the year	382,330	32,953
Non cash adjustments for:		
Depreciation	4,985	2,822
Movements in working capital:		
(Increase)/Decrease in debtors	(172,619)	(77,603)
Increase/(Decrease) in creditors	181,122	102,513
	-----	-----
Cash (used in)/generated from operations	395,818	60,685
	=====	=====

19. Guarantees

As at 31st March 2023, 9 members had given a guarantee of £5 each in the event of the charitable company winding-up; total: £45 (2022: 9 members £45).