

BLUE PITS HOUSING ACTION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

Registered Charity No. 1154280
Company Registration No. 07825886

BLUE PITS HOUSING ACTION

INDEX

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Report of the trustees for the year ended 31st October 2020

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st October 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 2015).

Objectives and activities

The purposes of the charity are to provide an inclusive, tenant needs-led, high quality accommodation and support service to vulnerable adults that enable them to achieve their full potential and promote social inclusion.

Our main activities are as a Registered Social Landlord (RSL) to provide specialist accommodation and preventative and enabling support to people with mental health conditions, learning disabilities and Autistic Spectrum Disorders (ASD), including those with a dual diagnosis which may include substance use.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

To carry on for the benefit of the community the business of providing social housing and any associated amenities, services, advice or assistance for persons:

- ~ in necessitous circumstances upon terms appropriate to their means;
- ~ for whom it would be charitable to provide housing.



To promote or carry out any other charitable purpose that can be carried out by a company registered as a social landlord with the tenant services authority or such similar authority from time to time.

The aims of Blue Pits Housing Action are:

- To provide high quality accommodation which meets the needs of vulnerable people
- To improve the overall health and wellbeing of vulnerable people with complex mental health needs, including those with a dual diagnosis.
- To enable people to develop and maintain the skills and competencies they need to return to, or remain, living independently in their own home.
- To minimise the need for secondary health and social care provision.
- To promote integration and reintegration among socially excluded groups and those leaving institutions of confinement.

Blue Pits Housing Action meets these aims through the provision of supported living, home care and outreach services to 43 people across Rochdale, Heywood and Middleton.

Twelve of these supported tenants currently receive bespoke services under our contract "Provision of Mental Health Housing Related Support and Accommodation Service"; a partnership contract initially awarded by Rochdale Borough Council in April 2016 which has been further extended due to the demands of Covid-19 until 31st March 2021.

In anticipation of the re-tendering of this contract, we began a programme of re-assessing our tenants' support and care needs under the Act Care 2014.

Of the original 24 people supported under this contract, 50% have been transferred to our Homecare and Outreach provision and therefore remained in the service.

A review of our achievements and performance

The focus for the organisation over the last year has been on improving quality and reviewing all policies and procedures to ensure continuing compliance with the Care Quality Commission's fundamental standards and adherence to their Key Lines of Enquiry.



Blue Pits Housing underwent its second CQC inspection on 11 March 2020, just prior to the pandemic restrictions and all of its inspection areas (key lines of enquiry) were found to be 'Good' giving an overall 'Good' rating. The report was published on 10 April 2020 and can be found at: <https://www.cqc.org.uk/location/1-2693034270>

RHS Britain in Bloom - (Rochdale in Bloom)

Our community garden at Dunsterville House was nominated for these awards and achieved "Level 2 Improving".

Our projects:

Dunsterville House

Dunsterville House provides self contained one/two bed accommodation for people via 9 self contained flats with 24 hour overarching support. Thornbush Way
Thornbush Way provides fully self contained studio flats for 8 people.

Supported tenancies

36 x 1/2 bedroom single tenancies comprising houses, flats and bungalows. These are occupied by people who live independently with support.

Our Framework contracts:

- GM Learning Disability and Autism Ethical Purchasing System
- Mental Health Approved Provider List - Rochdale
- Care At Home (Adults) - Flexible Purchasing System - Rochdale

Financial review

The accounts up to October 2020 showed a surplus of £44,795 compared with October 2019 when the accounts showed a surplus of £54,728

Principal Funding Sources

- Rochdale Borough Council Adult Care and Support
- Rochdale Revenues and Benefits service for intensive housing management provision



Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept a prudent amount available as reserve funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st October 2020 was £253,336 of which £177,445 are free reserves after allowing for funds tied up in tangible fixed assets. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is housing benefit and adult care funding. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Trustees identify the major risks to which the charity is exposed each financial year when preparing and updating the strategic plan, in particular those related to the operations and finances of the charity. The Trustees then review any major risks which have been identified and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so far identified and reviewed.

Plans for Future Periods

As a Registered Provider of Social Housing, Blue Pits Housing Action has adopted a lease model for acquiring properties and does not own any housing stock.

In July 2020, we bought our first property - one bedroomed bungalow in Rochdale.

Future plans will include buying further property suitable for supported living tenancies. The changing needs of our tenants have been taken into consideration on the choice of housing stock to invest in, this being single storey flat and bungalow accommodation.



BPHA continues to provide placement opportunities for intermediate and final year social work students for both Uclan and Salford Universities. Compliments have been received from Uclan University on the “incredibly supportive learning environment the organisation provides for all our students”.

Our focus will continue to be on improving quality and reviewing all policies and procedures to ensure compliance with the Care Quality Commission’s fundamental standards and adherence to their Key Lines of Enquiry.

Added Value projects

Community Garden

The development of the community garden and food growing project at Dunsterville House had been supported by a successful Awards for All grant application of £10,000. This was in addition to a £2000 Living Well grant and a £470 Rochdale Township grant. All activities have currently been suspended due to the restrictions imposed due to Covid-19

In future, The benefits of this will be to enhance the grounds and immediate environment for the satisfaction of the tenants. This project will also provide social and therapeutic horticultural sessions to promote the physical health and mental wellbeing of the people we support.

Unit 8, The Landings

This creative space at Unit 8, The Landings, 157 Oldham Rd, Rochdale has been leased from March 2019 and refurbishments have been completed following consultation with proposed beneficiaries.

The space will be used promote the physical health and mental well-being of the people we support and will offer functional skills, arts, crafts, relaxation, therapies, staff meetings, donation of space for other groups in exchange for their specialist services (to benefit our tenants) etc.

Activities have currently been suspended due to the restrictions imposed due to Covid-19.



Structure, governance and management

Blue Pits Housing Action is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27th October 2011. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 21st October 2013.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year.

At the October 2020 Annual General Meeting, Mr. Philip Traynor was re-elected as Chair following his nomination.

Trustee induction and training

Provided for all trustees as appropriate.

Organisation

The board of trustees administers the charity. The board normally meets four times a year. Meetings have been suspended due to Covid-19, although communication between the Chief Executive Officer (appointed by the trustees to manage the day-to-day operations of the charity) and Trustees, has not been affected. The trustees have been kept fully informed of the organisation's response to Covid-19.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.



Reference and administrative information

Charity Name: Blue Pits Housing Action

Charity Number: 1154280

Company Registration Number: 07825886

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Peter Ruddy	Treasurer
Kathleen Ince	Secretary
Philip Traynor	Chair
Sarah-Jayne Randall	

Senior managers

Dorothy Lynn Collins	Service Lead
Virginia Ncube	Registered Manager
Vicky Chanter	Project Lead

Registered Office

169 Drake Street
Rochdale
OL11 1EF

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
 1 Balloon Street
 Manchester

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Blue Pits Housing Action for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

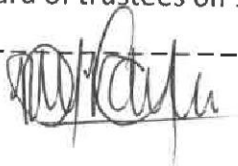
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees on 16th April 2021

Philip Traynor
 Chair



Independent examiner's report to the trustees of BLUE PITS HOUSING ACTION

I report on the accounts of the company for the year ended 31st October 2020, which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA A.U. King
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 16th April 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2020
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 October 2020 £	Total Funds Year Ended 31 October 2019 £
Income from:					
Donations and legacies	(3)	352,634	-	352,634	291,677
Charitable Activities	(4)	606,042	-	606,042	581,750
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	7
Total		958,676	-	958,676	873,434
Expenditure on:					
Charitable Activities	(6)	913,450	1,274	914,724	818,636
Other	(6)	69	-	69	70
Total		913,519	1,274	914,793	818,706
Net income/(expenditure)		45,157	(1,274)	43,883	54,728
Transfers between funds	(17)	-	-	-	-
Net movement in funds		45,157	(1,274)	43,883	54,728
Reconciliation of funds					
Total funds brought forward	(17)	208,179	1,274	209,453	154,725
Total funds carried forward	(17)	253,336	-	253,336	209,453

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

The notes on pages 13 to 19 form part of these accounts.

BALANCE SHEET AS AT 31 OCTOBER 2020

Company Registration Number: 07825886

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(11)	75,891	4,337
Total fixed assets		<u>75,891</u>	<u>4,337</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	37,624	38,344
Cash at Bank & in Hand		157,342	184,504
Total current assets		<u>194,966</u>	<u>222,848</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	17,521	17,732
Net current assets or liabilities		<u>177,445</u>	<u>205,116</u>
Total assets less current liabilities		253,336	209,453
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>253,336</u>	<u>209,453</u>
The funds of the charity:			
Restricted income funds	(17)	-	1,274
Unrestricted income funds	(17)	253,336	208,179
Total charity funds		<u>253,336</u>	<u>209,453</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 16th April 2021

Philip Traynor Acting Chair

The notes on pages 13 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31 October 2020

	Year Ended 31 October 2020 £	Year Ended 31 October 2019 £
Net cash used in operating activities	48,865	57,704
Cash flows from investment activities:		
Interest	-	7
Purchase of fixed assets	(76,027)	(3,640)
Net cash provided by investing activities	<u>(76,027)</u>	<u>(3,633)</u>
Increase/(decrease) in cash and cash equivalents during the year	(27,162)	54,071
Cash and cash equivalents brought forward	184,504	130,433
Cash and cash equivalents carried forward	<u>157,342</u>	<u>184,504</u>

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of Dunsterville House costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Equipment	25% on cost
Motor Vehicles	25% on cost
Property	2% on cost
Refurbishment of Leased Property	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.

The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses paid to the trustees in the year totalled £nil (2019: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	October 2020	October 2020	31 October	31 October
	£	£	2020	2019
Donations	4,394	-	4,394	-
General grants:				
Action Together	-	-	-	2,000
HMRC CVJRS	6,892	-	6,892	-
RMBC Covid 19	6,649	-	6,649	-
RMBC Garden Project	-	-	-	470
Adult Care Grants	334,699	-	334,699	289,207
	<u>352,634</u>	<u>-</u>	<u>352,634</u>	<u>291,677</u>
Previous reporting period	291,677	-	291,677	

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	October 2020	October 2020	31 October	31 October
	£	£	2020	2019
Restricted Grants:				
National Lottery Community Fund	-	-	-	10,000
Other Charitable Activities Income:				
Housing Benefit	478,033	-	478,033	444,788
Trip Income	345	-	345	11,402
Student Placement Fees	7,974	-	7,974	2,600
Miscellaneous Income	500	-	500	1,530
Tenant Care Income	4,955	-	4,955	4,350
Blue Pits Project Income	1,063	-	1,063	1,992
Making Space Income	113,172	-	113,172	105,088
	<u>606,042</u>	<u>-</u>	<u>606,042</u>	<u>581,750</u>
Previous reporting period	571,750	10,000	581,750	

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	October 2020	October 2020	31 October	31 October
	£	£	2020	2019
Fundraising events	-	-	-	-
	-	-	-	-

6. Expenditure

	Provision of Social Housing	Year Ended 31 October 2020	Year Ended 31 October 2019
	£	£	£
Expenditure on charitable activities:			
Employment Costs	530,452	530,452	479,256
Recruitment	-	-	585
Training	3,232	3,232	1,462
Supervision	-	-	1,750
Subscriptions	275	275	200
Project Costs	-	-	8,726
Motor Expenses	3,021	3,021	743
Property Rents	282,721	282,721	248,908
DBS Fees	544	544	550
Blue Pits Project Expenses	4,674	4,674	10,965
Staff Well-being	390	390	1,282
Housing Related Costs	37,862	37,862	11,647
Quality Assurance	1,791	1,791	2,266
Student Expenses	372	372	352
Student Education	-	-	1,050
Travel Expenses	19	19	138
Trips and Activities	344	344	10,169
Refreshments	191	191	107
Repairs and Maintenance	62	62	4,044
Tenant Costs	1,165	1,165	745
Software Costs	-	-	2,310
Minor Equipment	1,698	1,698	644
Telephone	7,146	7,146	5,581
Rent	22,960	22,960	12,271
Insurance	200	200	-
Governance Costs	10,884	10,884	6,632
Post, Printing & Stationery	248	248	519
Depreciation	4,473	4,473	5,734
	<u>914,724</u>	<u>914,724</u>	<u>818,636</u>
Other expenditure:			
Sundry	69	69	70
	<u>69</u>	<u>69</u>	<u>70</u>
	<u>914,793</u>	<u>914,793</u>	<u>818,706</u>
Restricted funds		1,274	8,726
Unrestricted funds		<u>913,519</u>	<u>809,980</u>
		<u>914,793</u>	<u>818,706</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	1,200	1,200	type of expense
Health and Safety	983	-	983	type of expense
HR Costs	1,056	-	1,056	type of expense
Payroll Bureau Fees	2,479	-	2,479	type of expense
Professional Fees	2,141	-	2,141	type of expense
Legal Fees	3,025	-	3,025	type of expense
	<u>9,684</u>	<u>1,200</u>	<u>10,884</u>	

9. Analysis of staff costs

	Year Ended 31 October 2020 £	Year Ended 31 October 2019 £
Wages and Salaries	484,604	438,375
Redundancy	-	-
Social Security Costs	36,876	33,292
Pension Costs	8,972	7,589
	<u>530,452</u>	<u>479,256</u>
Charitable activities	530,452	479,256
Support costs	-	-
	<u>530,452</u>	<u>479,256</u>

The average number of employees during the year was 22 (previous year: 20).

The charity considers its key management personnel comprises the trustees, service manager, project leader and team leader. The total employment benefits, including employer pension contributions of the key management personnel were £112,564 (previous year: £105,331). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 October 2020 £	Year Ended 31 October 2019 £
Independent examination fees	1,200	1,080
	<u>1,200</u>	<u>1,080</u>

11. Tangible Fixed Assets

	Motor Vehicles	Equipment	Refurbishment of Leased Property	Computers	Property	Total
Cost	£	£	£	£		£
At 1 November 2019	1,625	553	16,828	6,746	-	25,752
Additions	-	543	-	534	74,950	76,027
At 31 October 2020	1,625	1,096	16,828	7,280	74,950	101,779
Depreciation						
At 1 November 2019	406	139	15,174	5,696	-	21,415
Charge for Year	406	274	1,354	940	1,499	4,473
At 31 October 2020	812	413	16,528	6,636	1,499	25,888
NET BOOK VALUE						
At 31 October 2020	813	683	300	644	73,451	75,891
At 31 October 2019	1,219	414	1,654	1,050	-	4,337

12. Stocks

The charity does not hold stocks.

13. Analysis of debtors

	2020	2019
	£	£
Debtors	23,668	23,068
Prepayments	13,956	15,276
	37,624	38,344

Debtors and prepayments related to unrestricted funds both in 2020 and 2019.

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors	2,286	4,199
Short-term compensated absences (holiday pay)	912	-
Other creditors and accruals	1,774	1,149
Deferred income	1,497	1,544
Taxation and social security costs	11,052	10,840
	17,521	17,732

15. Deferred income

Deferred income comprises adult care grants received in advance

Balance as at 1 November 2019	1,544
Amount released to income earned from charitable activities	(1,544)
Amount deferred in year	1,497
Balance at 31 October 2020	1,497

16. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 November 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 October 2020
	£	£	£	£	£
General Fund	208,179	958,676	(913,519)	-	253,336
	208,179	958,676	(913,519)	-	253,336

Previous reporting period:

	Balance at 1 November 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 October 2019
	£	£	£	£	£
General Fund	154,725	863,434	(809,980)	-	208,179
	154,725	863,434	(809,980)	-	208,179

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 November 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 October 2020
	£	£	£	£	£
National Lottery Community Fund	1,274	-	(1,274)	-	-
	1,274	-	(1,274)	-	-

Previous reporting period:

	Balance at 1 November 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 October 2019
	£	£	£	£	£
National Lottery Community Fund	-	10,000	(8,726)	-	1,274
	-	10,000	(8,726)	-	1,274

Name of restricted fund:

National Lottery Community Fund

Description, nature and purpose of the fund

for the Garden project

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	75,891	-	-	75,891
Cash at bank and in hand	157,342	-	-	157,342
Other net current assets/(liabilities)	20,103	-	-	20,103
Creditors of more than one year	-	-	-	-
Total	253,336	-	-	253,336

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	4,337	-	-	4,337
Cash at bank and in hand	184,504	-	-	184,504
Other net current assets/(liabilities)	20,612	-	-	20,612
Creditors of more than one year	-	-	-	-
Total	208,179	-	-	209,453

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 October 2020 £	Year Ended 31 October 2019 £
Net movement in funds	43,883	54,728
Add back depreciation	4,473	5,734
Deduct investment income	-	(7)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	720	409
Increase/(decrease) in creditors	(211)	(3,160)
Net cash used in operating activities	48,865	57,704