

Charity registration number 1157070 (England and Wales)

VOICE: LOCAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Schenk	
	J Fawcett	
	S Merchant	
	U Badat	
	K Syeda	
	M Stubbs	(Appointed 30 September 2024)
	H Osman	
Chief Officer	Julie Darbyshire	
Charity number	1157070	
Registered office	PO Box 822 WIGAN WN1 9XF	
Independent examiner	Mr D A Kay FCA Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Maling Kent	

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 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 Memorandum and Articles of Association, 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objectives are:

The advancement of health and the relief of those in need by reason of youth, age, ill health, disability or financial hardship by;

- a. encouraging and supporting local people to share their experiences of health and social care;
- b. ensuring the involvement of local people in the commissioning, design and scrutinising, reviewing and monitoring of health and social care services;
- c. the promotion of transparency and accountability within the health economy;
- d. the provision of information and advice to the general public about health and social care services.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and are of the opinion that the charity continues to provide public benefit through its activities, of which more detail is provided in the achievements and performance section.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Priorities for the year 2024-25

Our priorities are set by the public via a public engagement process. In 2024/25 our priorities were: Primary Care, Mental Health - Focus on dementia and Patient Choice. This year, we have also concentrated on ensuring that our previous work has shown impact and recommendations have been acted upon.

Previous work

Experiences on Menopause

The Menopause and Me report made a series of recommendations to improve information and support to people experiencing menopause. Recommendations were widely discussed in the Women's Health Network that was set up in Bolton in 2024 as part of the national Women's Health Strategy. We have continually monitored the recommendations, and a comprehensive action plan was developed and implemented. A summary of the outcome of this work is as follows:

The summary of the Menopause and Me report recommendations ask for support across primary care, pharmacies, public engagement, and education. Key messages stress the need for better menopause training for GPs, nurses, and receptionists, improved communication about Prescription Prepayment Certificates (PPC), and culturally sensitive care. Training is now embedded in GP education, PPC messaging is standardised via text messages, and menopause guidance is shared at forums. Pharmacy staff are being trained to explain PPCs, and a menopause information booklet has been launched. For women, clearer Hormone Replacement Therapy (HRT) information and guidance on private hormone testing are being addressed, with partial progress on communication and digital resource expansion. Public engagement includes integrating menopause into Blossoms education and training community champions, while the education sector is looking at incorporating menopause awareness into school curricula and staff sessions. Most actions are either completed or in progress, showing a multi-sector effort to enhance menopause care and understanding.

The work on menopause continues to make progress in Bolton and has also fed into a Greater Manchester Healthwatch network report. Healthwatch Bolton was also shortlisted for a Healthwatch England Impact Award.

Unheard Voices Report - Looked at the experiences of those D/deaf and heard hearing when using health care services

This report explored the experiences of people who are D/deaf and hard of hearing whilst using health and care services in Bolton. The report highlighted the barriers faced by this group regarding accessibility of services, interpretation difficulties (booking and availability) and others. The report has fed into the Interpretations and Translation Group in Greater Manchester Integrated Care partnership, where they are looking to provide a harmonised single provision across Greater Manchester, to enable greater equity of access to the Interpretation and Translation Services for all patients accessing all Primary Care Services. This should commence in April 2025.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Experiences of using Maternity Services in Bolton

This work looked at the experiences of people using maternity services in Bolton from ante-natal care to post-natal. Again, a report was produced together with a series of recommendations for change.

The report highlighted several areas of concern within maternity services, including communication barriers, emergency responsiveness, labour and postnatal care, mental health support, and service user engagement. Key issues included difficulty contacting staff, lack of emergency clarity, inconsistent labour care, and insufficient postnatal and trauma support. In response to the recommendations: actions such as clearer contact details, enhanced triage messages, improved labour handovers, daily wellbeing checks, and access to trauma clinics were implemented. Birthing partners are now kept informed during emergencies, and feedback systems have been strengthened through visible information and user involvement via the Maternity Voices Partnership. All identified actions have been completed and embedded into routine practice, ensuring improved accessibility, communication, and patient-centred care.

Our work continues to make impact and we have had some feedback from senior research practitioners who are using the intelligence in the report in their work.

Here is a quote:

'I found the report incredibly insightful and easy to follow. It captured the authentic voices and raw experiences of birthing people using the service, which made it both engaging and impactful. The inclusion of visual aids, particularly the pie chart, was very helpful in presenting key information clearly and concisely. The case study stood out to me the most. It offered a glimpse into what an individual's journey through the service might look like. As someone who will be based in the antenatal diabetes clinic, the description of the waiting room experience — where "everyone there had some concerns with their pregnancy" — really resonated with me. It highlighted how overwhelming and emotionally heavy that space can feel for many.'

Reading this helped me reflect on how I approach the women attending the clinic. I'm now more conscious of the atmosphere and emotional state they might be in, and it's encouraged me to ensure that participation in our research feels informative, supportive, and even a welcome distraction from any anxiety they may be experiencing"

For our work on **Primary Care**, we have been working together with Greater Manchester Integrated Care Partnership on a piece of commissioned work – Choosing Your Healthcare. This work was done in 2 phases. In phase 1 this work explored what people knew about their different health care options such as GPs, NHS 111, pharmacies, GP Out of Hours services, Urgent Treatment Centres and the Urgent Dental Care Service. This work was done in partnership with Bolton Community and Voluntary Services (CVS) who assisted with setting up and carrying out engagement sessions with the public. The reason for doing this piece of work was twofold – to educate the public about getting to know where to go for their healthcare and also to try to reduce the number of inappropriate attendances at Accident and Emergency (A & E) departments. A full report was produced which highlighted some of the issues that people face, the reason why they may attend A & E inappropriately and the gaps in knowledge of the healthcare options available. The report has been well received and is being used in a variety of forums such as Primary Care Commissioning, Quality and Patient Experience Forums, System Urgent Care Board, System Quality Board.

Phase II of the work is taking place in Spring of 2025. This phase is more about taking information out to the areas of Bolton where people use A & E most frequently. There will again be engagement sessions in targeted areas of Bolton to share information about the different healthcare options, and to ensure that information is readily available and accessible. A full report will be available in Summer 2025.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

For our **Mental Health priority** – we have been researching the issue of dementia and what the major concerns are that people have in Bolton. From our research with many stakeholders, we found that there is a demand for post-diagnostic support in the community. We have worked with service user groups and the Local Authority to ensure that our work lines up appropriately. In Spring 2025 we will be launching a survey for people living with dementia and their carers. We are co-producing the survey questions with stakeholders, professionals and service users. We are also undertaking some case study work. From the feedback we have had already, there is immense interest in this work and we will be taking time to ensure we get as much feedback as we can so that we can recommend some improvements to service user and carer experiences.

For our **Patient Choice priority** – we worked with Greater Manchester Integrated Care Partnership and asked people whether they had been given a choice of care providers when referred for secondary care by their GP. 65 people responded to our survey and out of these, 23 people said they had been offered a choice of secondary care provider. People also shared feedback on what would have helped them make decisions about choosing a healthcare provider. The report will be shared with commissioners and providers in Spring 2025 for feedback on recommendations.

Intelligence Reports

We produce quarterly intelligence reports for commissioners and providers. We include all the feedback from community engagement and Information Advice and Guidance. These reports are shared with NHS Bolton, Bolton Hospitals NHS Trust, Bolton Local Authority, Greater Manchester Mental Health Trust, North West Ambulance Service. As well as sharing intelligence and what actions we have taken, we also ask for commissioners and providers to reply to the intelligence, to tell us what action, if any, they are going to take on the particular areas of concern. These reports are always very well received and contain a wealth of information about service user experience. They are shared at patient experience forums, and patient experience teams. All our intelligence is also shared with Healthwatch England and feeds into the national picture.

Greater Manchester Healthwatch Network

The network continues to evolve and this year embarked on a piece of work looking at the pathways to Child and Adolescent Mental Health services. This work was shared with commissioners and providers. The full impact of this work is being analysed. The network has also produced a report on experiences of menopause and information and support. Our work on menopause has contributed to this joint piece of work. The report will be shared with commissioners and providers. The network continues to work with the Greater Manchester Integrated Care Board (GMICB) and our local intelligence is shared with GMICB via the network. This year the network is considering a piece of commissioned work - CQC Experts by Experience.

Community Engagement

One of our greatest strengths is our community engagement. We strive to connect with communities we have not worked with before. We gather a lot of feedback on our workplan priorities at engagement events. We do get asked to attend many other events and meetings where we pick up lots of feedback on a range of health and care themes. Our engagement officer has picked up a wealth of knowledge about what is going on in Bolton and she is highly valued and provides many voluntary sector organisations with information and introduces organisations to others who can enhance their service. During 2024-25 we have been working with neighbourhoods to attend events and to gather feedback. In 2024-25 we gathered the views of 1341 members of the public who we engaged with at events. Engagement via surveys and focus groups was 570. We attended 83 community events. For our newsletter subscribers and social media followers we have 5414.

We have continued to attend many events, meetings and groups to promote our work and to encourage people to share their feedback. We have helped groups to forge links with health and care professionals and this has encouraged people to hold their own events. We have also assisted people to look for funding opportunities and to signpost to organisations who can help. We were successful in helping two organisations to access funding to improve the health and wellbeing of their communities.

We are still involved in our Integrated Care Partnership Voice and Influence Group where we discuss engagement activities, utilise our expertise and share our intelligence.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Here are some quotes:

"The relationship between yourself and our engagement team has been invaluable and has hopefully enhanced both parties to effectively engage with a wider community audience. There is definitely more to be had in sharing information and working more collaboratively, especially when we are working towards the same goal and resources are sometimes limited"

"I just wanted to write an email to thank you all for being a part of our partnership event yesterday. Your presence and the incredible work you showcased made the event truly valuable. It was inspiring to see the fantastic services and assets we have in our community, and we couldn't have done it without your participation. Conversations and connections began happening from the outset and will undoubtedly have a lasting impact. - I hope you found it beneficial too. - Neighbourhood Lead"

"Our community engagement team has been able to share valuable public health messages and campaigns with local communities and residents at events and workshops thanks to working collaboratively with you. You seem to be extremely well connected and every meeting we have you always know of another event that is coming up soon. It is also really nice to work with someone who is open and willing to share information".

Volunteer Involvement

We have not recruited any new volunteers this year. It can be difficult to manage volunteers with the absence of a physical office. We are grateful for the assistance that our existing volunteers give to us that greatly enhances our work.

Information and Advice

During 2024-25, Healthwatch Bolton Information, Advice and Guidance (IAG) service continued to provide an effective and valuable service to the people of Bolton. During the period, we had 370 pieces of intelligence via IAG and community engagement activity. Much of the intelligence related to GP issues – difficulties accessing appointments, staff attitudes, accessing medical records, waiting times and digital difficulties. There were also difficulties with communication between health and care services, NHS complaints issues, and access to NHS dentistry.

Our IAG service continues to be in demand and we find that people's issues are becoming more complex and take more time to deal with. We are very pleased to say we receive a lot of very positive and humbling feedback from clients who say how we have made a difference in helping them with their query. Sometimes people tell us that it is the time we spend and the fact that we listen to people and give them time to talk about their issue. On the whole, most clients are extremely grateful and although we cannot solve every problem, we do strive to offer the best service we can with the best solutions available to us.

Here are some quotes from some of our clients:

"I feel quite emotional to be honest as it actually feels like I am finally getting somewhere and can see a tiny bit of light at the end of that tunnel. I would reiterate my heartfelt appreciation for all your help and understanding".

"I'd love to leave message for Leah [HWB IAG Officer]. I really want to put out my thank you to you - so much. It's like a miracle has happened. My mum has got up and she is eating soup, and I can't believe it. The doctors have called, and they have given her... medication. It's happened just like that; I am just so grateful to you. Thank you so much. I will put you in my prayers and tell God to give you a little bonus. Thank you so so much Leah. You have done so much for me. I am so grateful to you. Have a lovely evening."

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Partnership Working, Engagement, Co-production, Co-design

We recognise the value of working in partnership with others and this year has shown that it is now more important than ever to do this. We understand the need to utilise the skills and expertise of other organisations to help us achieve our goals of ensuring we are as accessible as we can be to all sectors of our community. We have worked with Bolton CVS, NHS Bolton, Bolton Local Authority, Bolton Hospital, Greater Manchester University and Neighbourhood leads and many voluntary sector leaders.

In Bolton we continued to represent people's views in a wide variety of strategic and decision-making forums, at local level as well as to send representatives on behalf of Healthwatch in Greater Manchester to groups working in the Greater Manchester Integrated Health and Social Care Partnership.

We provide representation on many Boards and Groups, including a number within the Greater Manchester Integrated Care Partnership (GMICP), Bolton Council, Bolton Hospital, Greater Manchester Health Trust and others.

Financial review

The organisation continues to hold the Healthwatch contract for Bolton until the end of March 2026, with annual income of £125,000. It is possible that there will be a tendering process for the contract beyond that date.

The financial performance for the year and financial position at year end are shown in the Statement of Financial Activities on page 10 and the Balance Sheet on page 11, respectively. Performance this year was satisfactory.

Reserves policy

Our reserves policy aims to ensure that the organisation can cover its liabilities and maintain free reserves equivalent to at least 3 months' operating costs. At the end of the 2024/25 financial year our free reserves of £88,180 satisfies these measures. This is reassuring, as funding remains tight for the foreseeable future.

Risk review

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to those risks.

Plans for future periods

We will continue to complete our priorities for this year and ensure that recommendations that we make are responded to in due course. We will continue to produce our intelligence reports. We will work more closely with our neighbourhood teams regarding our engagement activities.

From our intelligence the top three areas of concern that the public wish us to focus our work for 2025-26 are again primary care and mental health support. We may work in partnership again with NHS Bolton on primary care. People have told us that they want better and timely access to GPs and primary care services, so we will continue our work on informing the public of their healthcare options which should help people access faster and more appropriate care. We will also explore patient experience.

For mental health priority, we will continue with our piece of work on dementia.

We will also consider work from the Greater Manchester Healthwatch network.

Our current grant agreement is due to expire on 31st March 2026. We are having conversations with our Local Authority commissioners this year to discuss if anything is changing. We are also mindful of the DASH review into patient safety organisations, of which Healthwatch England and Local Healthwatch are included. The report is due out in Spring 2025. The report may announce some changes to the way that we work. We will also be reviewing our strategic plan this coming year.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Trustee Appointment, Training and Development

Voice: Local is a registered Charity Incorporated Organisation. This means it has a board of trustees who oversee the governance and leadership of the organisation. The organisation continued to support active volunteers, with a total of 6 trustees and 5 volunteers. Where there is a vacancy for a trustee position, this role and skills specialty is advertised with CVS and through our own media channels. Anyone showing an interest is invited to come in and speak to the chair and other trustees and staff. New trustees complete an application form and if they meet the required skills needed for the role, they are co-opted into the organisation. They are formally appointed at the next Annual General Meeting.

This year Hassan Osman left his trustee role and we welcomed Mary Stubbs as a new trustee.

When new trustees are appointed, they undergo an induction session that covers the following: Introduction to Healthwatch Bolton/VOICE Local

Charity Commission guide The Essential Trustee Annual reports/finance reports

Strategic Plan

Copies of board minutes

Copies of policies and procedures Data protection processes, Training opportunities

Trustees also undertake development sessions in partnership with Bolton CVS. They are invited to attend the regular TGI Friday trustee sessions that are run by Bolton CVS to discuss any issues around trusteeship etc. Trustees are also invited to attend webinars and sessions run by Healthwatch England, Hempsons Solicitors and Peninsula HR.

Trustees have also taken part in the Healthwatch England Quality Framework review.

In addition to Hassan Osman, the trustees who served during the year and up to the date of signature of the financial statements were:

A Schenk

J Fawcett

S Merchant

U Badat

K Syeda

M Stubbs

H Osman

(Appointed 30 September 2024)

The trustees' report was approved by the Board of Trustees.



J Fawcett

Trustee

Dated: 23 June 2025

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOICE: LOCAL

I report to the trustees on my examination of the financial statements of VOICE: Local (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Kay, FCA
Barlow Andrews LLP
Chartered Accountants
Carlyle House
78 Chorley New Road
Bolton

Dated: 23 June 2025

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Income from:</u>			
Income from charitable activities	2	148,686	127,027
<u>Expenditure on:</u>			
Expenditure on charitable activities	3	137,108	136,811
Net income/(expenditure) for the year/ Net movement in funds		11,578	(9,784)
Fund balances at 1 April 2024		78,295	88,079
Fund balances at 31 March 2025		89,873	78,295

The statement of financial activities includes all gains and losses recognised in the year.

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

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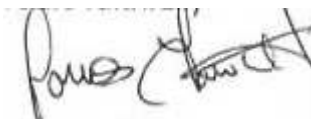
BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		1,693		3,483
Current assets					
Debtors	10	16,231		554	
Cash at bank and in hand		86,281		79,348	
		102,512		79,902	
Creditors: amounts falling due within one year	11	(14,332)		(5,090)	
Net current assets			88,180		74,812
Total assets less current liabilities			89,873		78,295
Income funds					
Unrestricted funds			89,873		78,295
			89,873		78,295

The financial statements were approved by the Trustees on 23 June 2025

J Fawcett
Trustee



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

VOICE: Local is a CIO constituted in its own right and registered with the Charity Commissioner. The registered charity number is 1157070. The charity was previously called Healthwatch Bolton.

1.1 Accounting convention

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 (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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

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.

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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them. It also includes costs associated with meeting the constitutional and statutory requirements of the charity, the professional fees and costs linked to the strategic management of the charity and costs associated with the staffing and the general running of the charity.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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:

Computers	25% straight line
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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 Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand.

1.9 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.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

Basic financial liabilities

Basic financial liabilities, including creditors 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.

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.10 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.

1.11 Retirement benefits

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

2 Income from charitable activities

	2025 £	2024 £
Bolton MBC	125,000	125,000
Other income	23,686	2,027
	<u>148,686</u>	<u>127,027</u>

3 Expenditure on charitable activities

	2025 £	2024 £
Staff costs and benefits	115,908	107,401
Travel and accommodation	2,102	1,834
Telephone and internet	1,382	3,092
IT support and other computer costs	6,573	5,203
Equipment lease and maintenance	-	1,334
Legal and professional fees	2,334	3,520
Property rents, running costs and repairs	1,161	3,744
Advertising, photocopying, postage and stationery	2,616	6,178
Sundry running costs	873	408
Staff training	65	45
	<u>133,014</u>	<u>132,759</u>
Share of support costs (see note 4)	1,790	1,790
Share of governance costs (see note 4)	2,304	2,262
	<u>137,108</u>	<u>136,811</u>
Analysis by fund		
Unrestricted funds	<u>137,108</u>	<u>136,811</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Support and governance costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Depreciation	1,790	-	1,790	1,790	Usage
Accounts/examination	-	2,304	2,304	2,262	Governance
	<u>1,790</u>	<u>2,304</u>	<u>4,094</u>	<u>4,052</u>	
Analysed between Charitable activities	<u>1,790</u>	<u>2,304</u>	<u>4,094</u>	<u>4,052</u>	

5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging:		
Fees payable for the independent examination of the charity's financial statements	2,304	2,262
Depreciation of owned tangible fixed assets	<u>1,790</u>	<u>1,790</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration, reimbursed expenses or benefits from the charity during the year. No trustee expenses have been incurred.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management and service	<u>3</u>	<u>3</u>
Employment costs	2025 £	2024 £
Wages and salaries	106,363	98,594
Social security costs	5,316	4,902
Other pension costs	<u>4,229</u>	<u>3,905</u>
	<u>115,908</u>	<u>107,401</u>

There were no employees paid more than £60,000. The remuneration cost, including employer's national insurance, of key management personnel (comprising the Trustees and the Chief Officer) was £42,929 (2024 £41,120),

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	7,161
At 31 March 2025	7,161
Depreciation and impairment	
At 1 April 2024	3,678
Depreciation charged in the year	1,790
At 31 March 2025	5,468
Carrying amount	
At 31 March 2025	1,693
At 31 March 2024	3,483

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	15,380	-
Other debtors	173	-
Prepayments and accrued income	678	554
	16,231	554

11 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income		10,220	-
Trade creditors		43	125
Other creditors		465	424
Accruals		3,604	4,541
		14,332	5,090

Deferred income is in relation to income received before the year end for commissioned work not completed until the next financial year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	4,229	3,905

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.

13 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.

Current year	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	78,295	148,686	(137,108)	89,873
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	88,079	127,027	(136,811)	78,295

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).