

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 March 2023  
for  
Central Cheshire Buddy Scheme**

Buxton Accounting LLP  
Chartered Accountants  
98 Middlewich Road  
Northwich  
Cheshire  
CW9 7DA

**Central Cheshire Buddy Scheme**  
**Contents of the Financial Statements**  
**for the Year Ended 31 March 2023**

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## **Central Cheshire Buddy Scheme**

### **Report of the Trustees for the Year Ended 31 March 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1160519

##### **Principal address**

1A Nevis Drive  
Woolstanwood  
Crewe  
Cheshire  
CW2 8UH

##### **Trustees**

Mrs A Triner  
Mrs A Williams  
Mrs D Murray  
Mrs H Spencer  
Mr S Lawley  
Mr J Edwards  
Mr B Ellison - resigned 31.3.23

##### **Independent examiner**

David William Buxton BSc (Jt Hons) FCA  
Fellow of the ICAEW  
Buxton Accounting LLP  
Chartered Accountants  
98 Middlewich Road  
Northwich  
Cheshire  
CW9 7DA

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Central Cheshire Buddy Scheme**

### **Report of the Trustees for the Year Ended 31 March 2023**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To preserve and protect the health and well being of children and young people with disabilities (up to the age of 25) Their families and carers living in Cheshire and the surrounding area, by the provision of respite opportunities for disabled children and young people as well as parent and sibling young carers.

CCBS will provide a range of clubs and activities for children and young people with disabilities including leisure and recreation activities on a weekly or monthly basis in the interest of social welfare and are designed to improve their conditions of life. CCBS will also support disabled children through residential breaks for 3 or 4 days.

Cheshire Buddies has 6 staff (2 full time 1 part time and 3 sessional support workers) 19 volunteers (of which 12 are active) and 6 trustees.

The number of disabled children and young people supported by CCBS has increased slightly in 2022-2023 financial year from 101 to 111. There were on average 7 activity clubs supporting 70 children per week. In 2022-2023, there were also 6 residential breaks to Play Away in Yorkshire, Isle of Man, Llandudno, Dolly Hall and Blackpool benefiting 68 disabled children, young explorers and sibling young carers.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

In April 2022 CCBS received £9130 from Cheshire Community Foundation to support sibling young carers. It was used to fund trips and activity sessions as well as 2 residential breaks.

In May 2022 CCBS received repeat funding of £3,395 from Cheshire Advocacy to support parents with a learning disability as well as children and young people with a learning disability. The project proved invaluable, offering essential support to over 100 parents, carers and young people- completing forms, applying for EHPS, supporting school applications, rehousing families etc.

Also in May 2022 CCBS received £3,600 to create pieces of artwork to celebrate the Queens Diamond Jubilee. The artwork was completed by the children and displayed at Brereton Country park for 4 months.

In June 2022 CCBs received £11,000 from Cheshire Community Foundation to support disabled children experiencing disadvantage to have new experiences and to access clubs and activities. Buddies worked with Oaklands school in Winsford to offer after school clubs including fishing, boxing, bouldering, football and canoeing.

Summer and Christmas 2022 and Easter 2023, CCBS secured HAF (holiday activity funding) of £8,100 from Cheshire West, working in partnership with Brio, we were able to offer activities and lunch throughout the holidays, including swimming in Northwich, Trampolining in Winsford and at Wythenshawe. Working in partnership with GroZone we were also able to offer forest school activities; and the Up and Under foundation provided a further £3,700 to cover the cost of canoeing sessions delivered by the Oakhanger project.

In January 2023 CCBS received £9,860 from Sport England Together fund through Active Cheshire to support activity sessions including swimming and canoeing. The aim of the sessions was to support disabled children, sibling young carers and young adults with disabilities to improve physical and mental health and well-being. To get members active again after the pandemic.

Finally, CCBS are in year 2 of a 3 year contract with Cheshire East Council providing £21,000 per annum for short breaks and early help support through activity clubs.

Other funding support was received from Omua (£900), the CO-OP (£3,900), Carers Hub, Encompass and Making spaces (£5,591).

## Central Cheshire Buddy Scheme

### Report of the Trustees for the Year Ended 31 March 2023

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#### FINANCIAL REVIEW

David Buxton FCA of Buxton Accounting LLP, Chartered Accountants and Business Advisers, was appointed as the charity's Independent Examiner.

The charity's income in the year was £146,585 (2022: £146,268). After expenditure of £157,126 (2022: £166,782) a deficit of £10,312 is reported. General Reserves carried forward amounted to £134,064 (2022: £144,376).

#### FUTURE DEVELOPMENTS

CCBS will continue to support children and young people with disabilities and their families in the geographical area of Cheshire East through activity clubs, trips, days out and residential breaks. New activity clubs will be introduced to meet the specific needs of local disabled children and young people. These will be offered to the young people themselves, their siblings and their parents or legal carers.

We intend to continue to deliver commissioned services for both Cheshire East Council; and to build links with other statutory, voluntary and charitable organisations, such as The Steve Morgan Foundation, Co-op, Tesco Bags of Help and the Williams Foundation, to secure funding and support our service users.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable trust managed by 6 Trustees who oversee the running of CCBS. The trustees meet once every quarter (4 times a year) to discuss and review the operations of the organisation.

Each year the Trustees review the policies and procedures of CCBS.

Management of risk is considered at Trustee and management meetings and steps are taken to mitigate as appropriate. These are kept under regular review.

Procedures are in place for authorisation of transactions, contracts and projects. Safeguarding is always discussed at Trustee meetings and a review of safeguarding policies and procedures is conducted annually and submitted to Cheshire East Council.

All staff are DBS checked and volunteers received both safeguarding and first aid training in this year. CCBS employs 6 members of staff; 2 full time, 4 part time (18-32hrs) including 3 session staff (8hrs a month), and 19 volunteers aged 15-60 years. The Trustees meet regularly with staff, volunteers, beneficiaries and local businesses. They are also involved in some of the activities and trips.

Approved by order of the board of trustees on 8 October 2023 and signed on its behalf by:



Mr S Lawley - Trustee

**Independent Examiner's Report to the Trustees of  
Central Cheshire Buddy Scheme**

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I report on the accounts for the year ended 31 March 2023, which are set out on pages five to ten.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton BSc (Jt Hons) FCA  
Fellow of the ICAEW  
Buxton Accounting LLP  
Chartered Accountants  
98 Middlewich Road  
Northwich  
Cheshire  
CW9 7DA

8 October 2023

# Central Cheshire Buddy Scheme

## Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		146,585	-	146,585	146,242
Other incoming resources		229	-	229	26
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Grants made		42,564	-	42,564	31,024
Employee costs		114,562	-	114,562	135,758
<b>Total resources expended</b>		<b>157,126</b>	<b>-</b>	<b>157,126</b>	<b>166,782</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		<b>(10,312)</b>	<b>-</b>	<b>(10,312)</b>	<b>(20,514)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>144,376</b>	<b>-</b>	<b>144,376</b>	<b>164,890</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>134,064</b>	<b>-</b>	<b>134,064</b>	<b>144,376</b>

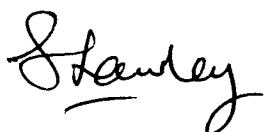
The notes form part of these financial statements

# Central Cheshire Buddy Scheme

## Balance Sheet At 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	21,784	-	21,784	29,311
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		113,660	-	113,660	117,715
<b>CREDITORS</b>					
Amounts falling due within one year	5	(1,380)	-	(1,380)	(2,650)
<b>NET CURRENT ASSETS</b>		<u>112,280</u>	<u>-</u>	<u>112,280</u>	<u>115,065</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>134,064</u>	<u>-</u>	<u>134,064</u>	<u>144,376</u>
<b>NET ASSETS</b>		<u>134,064</u>	<u>-</u>	<u>134,064</u>	<u>144,376</u>
<b>FUNDS</b>	6				
Unrestricted funds:					
General fund				134,064	144,376
<b>TOTAL FUNDS</b>				<u>134,064</u>	<u>144,376</u>

The financial statements were approved by the Board of Trustees on 8 October 2023 and were signed on its behalf by:



Mr S Lawley -Trustee



## Central Cheshire Buddy Scheme

### Notes to the Financial Statements for the Year Ended 31 March 2023

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#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Central Cheshire Buddy Scheme**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**3. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>105,397</b>	103,757
Social security costs	<b>5,728</b>	5,014
Other pension costs	<b>3,437</b>	3,635
	<u><b>114,562</b></u>	<u>112,406</u>

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>6</b>	<b>10</b>
Employees	<u>6</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

**4. TANGIBLE FIXED ASSETS**

	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u><b>38,018</b></u>	<u><b>1,197</b></u>	<u><b>39,215</b></u>
<b>DEPRECIATION</b>			
At 1 April 2022	<b>9,505</b>	<b>399</b>	<b>9,904</b>
Charge for year	<u><b>7,128</b></u>	<u><b>399</b></u>	<u><b>7,527</b></u>
At 31 March 2023	<u><b>16,633</b></u>	<u><b>798</b></u>	<u><b>17,431</b></u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u><b>21,385</b></u>	<u><b>399</b></u>	<u><b>21,784</b></u>
At 31 March 2022	<u><b>28,513</b></u>	<u><b>798</b></u>	<u><b>29,311</b></u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	<u><b>1,380</b></u>	<u>2,650</u>

**Central Cheshire Buddy Scheme**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**6. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	144,376	(10,312)	134,064
<b>TOTAL FUNDS</b>	<u>144,376</u>	<u>(10,312)</u>	<u>134,064</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	146,814	(157,126)	(10,312)
<b>TOTAL FUNDS</b>	<u>146,814</u>	<u>(157,126)</u>	<u>(10,312)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted Funds</b>			
General fund	164,890	(20,514)	144,376
<b>TOTAL FUNDS</b>	<u>164,890</u>	<u>(20,514)</u>	<u>144,376</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	146,268	(166,782)	(20,514)
<b>TOTAL FUNDS</b>	<u>146,268</u>	<u>(166,782)</u>	<u>(20,514)</u>

# Central Cheshire Buddy Scheme

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	164,890	(30,826)	134,064
<b>TOTAL FUNDS</b>	<u>164,890</u>	<u>(30,826)</u>	<u>134,064</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	293,082	(323,908)	(30,826)
<b>TOTAL FUNDS</b>	<u>293,082</u>	<u>(323,908)</u>	<u>(30,826)</u>

### 7. FUND DETAILS

Cheshire Community Foundation provided funds to cover a Senior Manager (part time) to support families and activities during the pandemic.

Children in Need funding covered the cost of the salary of an Activities Clubs Co-ordinator and support staff to run activity clubs and sessions.

The Steve Morgan Foundation provided funds to cover 2 senior managers (part time) to support parent carers to access financial support and equipment, run activity sessions, and to plan, monitor and evaluate activities as well as to support the general running of the work of the charity.

# Central Cheshire Buddy Scheme

## Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations and legacies	146,585	146,242
<b>Other incoming resources</b>		
Bank interest received	229	26
<b>Total incoming resources</b>	<b>146,814</b>	<b>146,268</b>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Other expenditure	738	712
Grants made	16,815	23,528
	<b>17,553</b>	<b>24,240</b>
<b>Employee costs</b>		
Wages and salaries	105,397	103,757
Employer's National Insurance	5,728	5,014
Pensions	3,437	3,635
	<b>114,562</b>	<b>112,406</b>
<b>Support costs</b>		
<b>Management</b>		
Training expenses	806	300
Temporary staff costs	745	678
	<b>1,551</b>	<b>978</b>
<b>Other</b>		
Vehicle fuel costs	7,775	6,718
Vehicle licence and insurance	2,687	3,189
Vehicle maintenance	345	2,295
Travel and subsistence	229	60
Motor vehicle depreciation	7,128	9,505
Computer equipment depreciation	399	399
	<b>18,563</b>	<b>22,166</b>
<b>General administrative costs</b>		
Postage and couriers	33	7
Computer software and information technology	-	2,186
Printing and stationery	663	541
Sundry expenses	1,477	1,189
Telephone, fax and broadband	518	547
Uniforms	315	528
	<b>3,006</b>	<b>4,998</b>

This page does not form part of the statutory financial statements

**Central Cheshire Buddy Scheme**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

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	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Legal and professional fees</b>		
Accountancy and bookkeeping	<b>1,891</b>	<b>1,994</b>
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>157,126</b>	<b>166,782</b>
	<hr/>	<hr/>
<b>Net expenditure</b>	<b>(10,312)</b>	<b>(20,514)</b>
	<hr/>	<hr/>