

REGISTERED CHARITY NUMBER: 1160519

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2024
for
Central Cheshire Buddy Scheme**

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

Central Cheshire Buddy Scheme
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for the Year Ended 31 March 2024

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Central Cheshire Buddy Scheme

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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

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 2024

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 leisure activities and respite opportunities which are in the interest of social welfare and designed to improve their conditions of life.

Cheshire Buddies is a small, local charity with 6 staff (2 full time, 1 part time and 3 sessional support workers), 19 volunteers (of which 12 are active) and 6 trustees.

Cheshire Buddies currently run 7 activity clubs weekly supporting 105 disabled children, 22 sibling young carers as well as 17 disabled young people (aged 18-25yrs) and 10 families in crisis.

In 2023-2024, the number of disabled children and young people supported by CCBS increased slightly from 101-105. We are currently experiencing a surge in demand due to cuts in local government provision and funding; also partly due to the cost of living crisis and the lack of affordable, local activities for families to access.

In 2023-2024 CCBS provided 6 residential breaks for a total of 56 disabled children, sibling carers and young people. These were all 3 day residential breaks to Play Away in Yorkshire, Anglesey and Blackpool.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Funding can be placed in 2 categories:

1. Activities for children, young people and sibling young

In April 2023 CCBS received £7,500 (restricted funds) from the NHS Health and well-being fund to support 48 activity sessions including Football, Fishing, and Swimming. The aim of the sessions was to improve physical and mental health and well-being; to get members active again, develop new skills, increase confidence and improve self-esteem.

In June 2023 CCBS secured funding for 2 years of £19,000 per annum from the Health Lottery. This enabled our Young Explorers group to access a number of activities including canoeing, pottery, swimming and bowling; and to act as volunteers at both the social farm and Chester Zoo.

Funding also came from Making Spaces Carers Hub (£4,264), Crewe Town Council (£1,600), Cheshire Masons (£625), Active Cheshire (£2,988), the HAF summer programme (£11,583), JH Rausing Trust (£8,378), Co-op (£1,913), National Education Union (£1,000), ADS £1,000), Sandbach Town Council (£496), Cheshire West CVS (£3,000), and Comic Relief (£9,985).

Restricted funds for activities was secured through the Cheshire Community Foundation for Best Days out (£2,000), Chester Zoo Project (£2,370), and Bentley Motors Splash Club (£4,986).

2. Supporting parent carers

In April 2023 CCBS received £6,872 (restricted funds) from Cheshire East Council Cost of Living fund to support parent carers through the crisis.

In March 2023 CCBS received £3,950 from Cheshire Advocacy to support parents and young people with a learning disability. The project proved invaluable by offering essential support to over 100 parents carers and young people completing forms, applying for funding for EHIPS, family fund, supporting school applications, rehousing applications etc.

Central Cheshire Buddy Scheme

Report of the Trustees for the Year Ended 31 March 2024

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 £125,982 (2023: £146,585). After expenditure of £160,916 (2023: £157,126) a deficit of £34,181 (2023: £10,312) is reported. General Reserves carried forward amounted to £99,882 (2023: £134,064).

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.

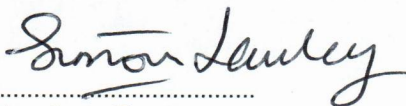
Each year the Trustees review the policies and procedures of CCBS.

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 02/10/2024 and signed on its behalf by:



Mr S Lawley - Trustee

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

I report on the accounts for the year ended 31 March 2024, 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
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Cheshire
CW9 7DA

Date: 02/10/2024

Central Cheshire Buddy Scheme

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		83,254	42,728	125,982	146,585
Other incoming resources		753	-	753	229
RESOURCES EXPENDED					
Charitable activities					
Grants made		(6,649)	42,728	36,079	42,564
Employee costs		124,837	-	124,837	114,562
Total resources expended		118,188	42,728	160,916	157,126
NET INCOMING/(OUTGOING) RESOURCES					
		(34,181)	-	(34,181)	(10,312)
RECONCILIATION OF FUNDS					
Total funds brought forward		134,064	-	134,064	144,376
TOTAL FUNDS CARRIED FORWARD		99,883	-	99,883	134,064

The notes form part of these financial statements

Central Cheshire Buddy Scheme

Balance Sheet At 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	4	16,039	-	16,039	21,784
CURRENT ASSETS					
Cash at bank and in hand		85,283	-	85,283	113,660
CREDITORS					
Amounts falling due within one year	5	(1,440)	-	(1,440)	(1,380)
NET CURRENT ASSETS		<u>83,843</u>	<u>-</u>	<u>83,843</u>	<u>112,280</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>99,882</u>	<u>-</u>	<u>99,882</u>	<u>134,064</u>
NET ASSETS		<u><u>99,882</u></u>	<u><u>-</u></u>	<u><u>99,882</u></u>	<u><u>134,064</u></u>
FUNDS	6				
Unrestricted funds:					
General fund				99,882	134,064
Restricted funds:				-	-
TOTAL FUNDS				<u><u>99,882</u></u>	<u><u>134,064</u></u>

The financial statements were approved by the Board of Trustees on 02/10/2024 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 2024

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 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Central Cheshire Buddy Scheme

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

3. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	109,564	105,397
Social security costs	5,955	5,728
Other pension costs	3,573	3,437
	<u>119,092</u>	<u>114,562</u>

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

	2024	2023
	6	6
Employees	<u>6</u>	<u>6</u>

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

4. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>38,018</u>	<u>1,197</u>	<u>39,215</u>
DEPRECIATION			
At 1 April 2023	16,633	798	17,431
Charge for year	<u>5,346</u>	<u>399</u>	<u>5,745</u>
At 31 March 2024	<u>21,979</u>	<u>1,197</u>	<u>23,176</u>
NET BOOK VALUE			
At 31 March 2024	<u>16,039</u>	<u>-</u>	<u>16,039</u>
At 31 March 2023	<u>21,385</u>	<u>399</u>	<u>21,784</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>1,440</u>	<u>1,380</u>

Central Cheshire Buddy Scheme

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	134,064	(34,182)	99,882
TOTAL FUNDS	<u>134,064</u>	<u>(34,182)</u>	<u>99,882</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,007	(118,189)	(34,182)
Restricted funds			
Best Days Out	2,000	(2,000)	-
Bentley Motors Splash Club	4,986	(4,986)	-
Health Lottery	19,000	(19,000)	-
Chester Zoo Project	2,370	(2,370)	-
NHS Health and Well-Being Fund	7,500	(7,500)	-
Cheshire East Council Cost of Living Fund	6,872	(6,872)	-
	<u>42,728</u>	<u>(42,728)</u>	<u>-</u>
TOTAL FUNDS	<u>126,735</u>	<u>(160,917)</u>	<u>(34,182)</u>

Comparatives for movement in funds

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

Central Cheshire Buddy Scheme

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

6. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	144,376	(44,494)	99,882
TOTAL FUNDS	<u>144,376</u>	<u>(44,494)</u>	<u>99,882</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 £
Unrestricted funds			
General fund	230,821	(275,315)	(44,494)
Restricted funds			
Best Days Out	2,000	(2,000)	-
Bentley Motors Splash Club	4,986	(4,986)	-
Health Lottery	19,000	(19,000)	-
Chester Zoo Project	2,370	(2,370)	-
NHS Health and Well-Being Fund	7,500	(7,500)	-
Cheshire East Council Cost of Living Fund	6,872	(6,872)	-
	<u>42,728</u>	<u>(42,728)</u>	<u>-</u>
TOTAL FUNDS	<u>273,549</u>	<u>(318,043)</u>	<u>(44,494)</u>

Central Cheshire Buddy Scheme
Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOMING RESOURCES		
Voluntary income		
Donations and legacies	125,982	146,585
Other incoming resources		
Bank interest received	753	229
Total incoming resources	126,735	146,814
RESOURCES EXPENDED		
Charitable activities		
Other expenditure	626	738
Grants made	20,937	16,815
	21,563	17,553
Employee costs		
Wages and salaries	109,564	105,397
Employer's National Insurance	5,955	5,728
Pensions	3,573	3,437
	119,092	114,562
Support costs		
Management		
Training expenses	370	806
Temporary staff costs	318	745
	688	1,551
Other		
Vehicle fuel costs	7,354	7,775
Vehicle licence and insurance	2,057	2,687
Vehicle maintenance	466	345
Travel and subsistence	181	229
Motor vehicle depreciation	5,346	7,128
Computer equipment depreciation	399	399
	15,803	18,563
General administrative costs		
Postage and couriers	29	33
Printing and stationery	400	663
Sundry expenses	731	1,477
Telephone, fax and broadband	195	518
Uniforms	507	315
	1,862	3,006

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 2024**

	2024	2023
	£	£
Legal and professional fees		
Accountancy and bookkeeping	1,909	1,891
Total resources expended	160,917	157,126
 Net expenditure	 <u>(34,182)</u>	 <u>(10,312)</u>

This page does not form part of the statutory financial statements