

Report of the Trustees and
Audited Financial Statements
for the Year Ended 31 March 2023
for
BOLTON TOGETHER

SCCA Ltd T/a Stafford & Co
Chartered Accountants
and Statutory Auditor
3 The Studios
320 Chorley Old Road
Bolton
Lancashire
BL1 4JU

BOLTON TOGETHER

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BOLTON TOGETHER
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

Vision

By working together collaboratively we will improve the quality of life for communities.

Mission

Through voluntary sector led collaboration, delivering high quality cost effective integrated services for children, young people and their families in Bolton, we will utilise existing resource more effectively and generate new funds and resources.

The charities objects are listed as

- The promotion of social inclusion for children, parents, and carers, who are socially excluded from society, or parts of society.
- The advancement of health of children, young people and parents/carers of children/young people and the relief of those in need by reason of youth, age, ill health, disability, financial hardship or any other disadvantage of children and parents/carers of children/young people. Activities in furtherance of this will include Building partnerships between voluntary, community and social enterprise and public sectors on relevant issues to support the advancement in life of children and young people, and the support of families, children and young people in need.

The consortium became an employer this year and now has a Chief Executive Officer in post. We have continued to build on the success of recent years and have further increased the investment secured and distributed to our members. We have co-designed the Family Hub Programme for Bolton alongside statutory partners, securing a significant investment for the voluntary sector via the consortium to deliver key elements of the Family Hub Programme from September 2023 for a two-year period. Our IThrive contracts to support children and young people and their parents with mental health have been renewed and further investment has been secured to enable to gaps to be address alongside addressing the increase in demand for this provision. We have extended our Holiday Activity and Food Programme and increased the number of members providing this offer and the number of young people benefiting.

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Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

Achievement and performance

Key Achievements

- Delivery of IThrive to 2 - 19 years (25 with SEND) and the extension of the contract for a further two years.
- Securing investment for the Preparing for Adulthood Community Inclusion Project and the online safety My First Phone Project.
- Design and delivery of the PFA and My First Phone Projects
- Strengthening joint work with CAMHS and the Early Help Service.
- Developing Robust processes for the IThrive Referral Hub
- Recruitment to a full-time position for the IThrive Referral Hub
- Co-designing the Family Hub Offer in Bolton.
- Delivery of the new counselling service as part of IThrive
- Bolton Together becoming an employer

Membership

Of the 1,672 community and voluntary sector organisations in Bolton. 24% specifically focus on supporting children and young people. Our membership ranges from smaller to larger organisations who when coming together reach our diverse communities in Bolton and enable services to be designed and delivered according to need. Demand for services has increased significantly over the year.

3 Bolton Based organisations joined the consortium with a total 32 members during this timeframe.

***73% of Members were awarded funding from the consortium this year
£1,063,802 Distributed***

"Increased awareness of funding and being a part of a larger contract delivery is excellent for a smaller charity striving to provide the best possible services for Children and families across Bolton. The benefits include: Increased credibility and security in numbers - strengthening our offer. Co-operation and strength in the VCSE in co- delivery of projects. Access to local funding knowledge, increased time management as Bolton Together represents us at vital meetings. Improved chances to achieve organisational goals. Grown our networking and knowledge. Expertise and leadership commitment sharing knowledge. In summary our collaboration with Bolton Together is and has been a huge benefit to our Charity. Your Leadership helps drive our organisational strategies whilst enabling our small Team to concentrate on delivering quality services for vulnerable children and their families. Being part of a strong network of non-profit organisations in Bolton to improve outcomes for children, young people and their families."

Anita Ball, Project Co-ordinator - Bolton Toy Library

Governance

We have 7 Board members with 1 new member joining the Board during the year and one existing Trustee resigning.

Our longstanding Chair, Karen Edwards stepped down from the role from April '22. A new Independent Chair, Lindsey Darley, took on the role. As the organisation now distributes larger amounts of funding the Board felt that the role of Chair should not be a provider although there is still a clear recognition of the importance of members being represented on the Board.

A further two new Trustees have been recruited to become members in the next financial year.

As a charity working for and with young people we are keen to recruit Trustees from the young demographic to ensure their perspectives are represented. We are working with Bolton University to develop a Young Trustee Recruitment Pack, and to promote the opportunity within the University and have undertaken training in the recruitment of young Trustees.

We now employ a Contracts officer who supports with ensuring we adhere to our robust due diligence processes for members and receive their updated policies during programme delivery. This post also supports with reporting and quality assurance.

BOLTON TOGETHER

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

Strengthening the Voice of Children and Young People...

This year Bolton Together has engaged with 228 parents via Bolton Toy Library as part of the Early Years Engagement to support the development of Family Hubs. These findings reviewed the experiences of parents using the services at the Start Well Centers, what worked well and what could be improved. Parents fed back the importance of being made to feel welcome and the importance of access to consistent resources across centers.

Young People were part of our funding decision making process for the Preparing for Adulthood Project working closely with Rumworth School and a young person from the Bolton Youth Council supported us with our decision-making panel for the distribution of additional funds for the IThrive provision which will be distributed at the start of the next financial year.

BLGC and Breaking Barriers started their engagement with young people and parents as part of the PFA Community Inclusion Project during the latter part of the year engaging with 60 young people/parents about the activities they access and the barriers to access. The full report will be available in the next financial year.

Communications and Engagement

We held a successful review event in December for members, funders and partners showcasing achievements and members highlighting the positive outcomes of the support they provide to children and young people and how we have worked together as providers to deliver this.

We continued to build our social media presence, growing our Twitter profile and now have 1,513 followers. We have also built our Bolton Together LinkedIn presence sharing cases studies and key messages through this medium. The Online Safety Campaign - 'My First Phone' commissioned Youth Leads UK to develop a social media campaign with young people from Bolton and produced a range of resources for parents and children distributed widely and utilised by the providers delivering workshops as part of this programme.

We have continued to enhance the Bolton Together website with a bank of Case Studies and additional pages and improved navigation throughout the site.

Thrive Alliance - Supporting 2 - 19 years (25 with SEND)

*1,330 CYP supported through the IThrive programme
2 - 19 years*

88% of young people met their goal

80% in the 2-11 years provision recorded an improvement in ORS/CORs outcome measures

72.6% of the 11 - 19 25 with SEND) recorded an improvement in ORS/CORS measures

Development of the IThrive Hub

The IThrive Hub has strengthened its processes during the year with the development of a Standard Operating Procedure and the development of Safeguarding Responsibilities Guidance for Providers to sit alongside the requirements within each of the Service Level Agreements. The Hub received a significant increase in referrals from the previous year. We have worked closely with providers to create a streamlined triage and assessment process.

1,167 referrals have been received into the IThrive Hub

In September '22 we recruited to the role of Emotional Health and Well Being Practitioner which has created much needed capacity. This post works alongside the IThrive Co-ordinator. Young people and parents are supported to access the right support at the right time through this approach. We have continued to strengthen relationships with the CAMHS service to avoid duplication and improve navigation to the most appropriate service for the young person. Clinical Supervision is also offered to providers via CAMHS.

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Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

Early Years Development and Perinatal Mental Health Support

We have continued to develop positive relationships with the Start Well Service and have been a key partner in shaping proposals for the Family Hubs in Bolton and working differently to improve outcomes for children and families. The Start Well commissioned stay and play sessions began in January and the providers exceeded targets during their first quarter of delivery. Members have continued to deliver perinatal support to new parents experiencing anxiety and low mood, with funding secured to extend this offer further through the Family Hub Programme.

Parent Peer Support Programme

3 providers have continued to deliver this support in the second year of delivery. The offer has been enhanced by delivery of a Nurturing Programme and a Bounce Back Programme offering structured support for parents whose children are experiencing mental health difficulties, alongside the ongoing peer support.

663 parents/carers supported.

Holiday Activities and Food Programme - Easter, Summer and Winter Provision

We have worked closely with Bolton Council to support the distribution of this funding over the Easter, Summer, and Christmas holidays for the second year. We have streamlined our application process and worked closely with providers and Bolton Council to identify and address training needs including supporting providers to increase the accessibility of their offer.

Online Safety Programme - My First Phone

Alongside the development of the social media campaign following a Expression of Interest Process two members were awarded funding to deliver workshops with children and parents to support constructive and informed conversations about children at the point of having their own phone staying safe as they are exposed to an online world and the risks that this leads to.

Preparing for Adult - SEND Community Inclusion

Following an Expression of Interest Process we awarded funding to two members to undertake mapping in the Farnworth and Rumworth areas to identify accessible community activities and to engage and co-design with organisations and young people/ parents about what more could be offered and identify the barriers to this. We will also be distributing SEED funding to increase accessibility and producing a final report with key recommendations in the next financial year.

Measuring Our Performance

We have implemented robust reporting processes for all providers delivering Bolton Together programmes and this includes the compilation of case studies, and the recording of outputs and outcome measures tailored to the different areas of delivery. Feedback is gathered from those accessing the services and for our IThrive provision an End of Support Form is completed and those accessing the service encouraged to complete a Service Satisfaction Questionnaire.

100% completing the questionnaire would recommend the IThrive Service

'Definitely helped with my dad. Things are so much better with him and that side of the family is improving. -School is okay now, I don't get picked on as much anymore. -My anxiety has improved, I've gained more friends and I can talk to more people. Talking about my relationship with my dad has really helped.'

Feedback from young person being supported by one of the members.

"The sessions have been brilliant, and the staff are wonderful. Like any mother, we want the best for our children, and we want to be able to take them away on holiday and go on lots of fun days out over the summer. Unfortunately, this summer we haven't been able to go away on holiday or do much, but Oliver has loved coming here and the fact it has all been free of charge has been such a big relief for me. I can't even say thank you enough, especially for feeding him too.

Feedback from a Parent whose Child accessed the Holiday Activity and Food Programme

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Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

The Difference We Have Made.

1/Improved quality of life of children and young people through delivery of tailored services to diverse communities

An example of this:

Delivery of new IThrive Counselling Provision for young people in Bolton

2/ Increased the capacity of the voluntary sector to deliver support to children, young people and families.

An example of this

Securing The Preparing for Adulthood Community Inclusion and the Online Safety Programme funding to be distributed to providers.

3/Increased awareness and understanding of the value of voluntary sector provision in Bolton.

An example of this:

Increased referrals into the IThrive Hub and representation on the Children's Board.

4/Increased collaboration between voluntary sector and statutory partners

An example of this:

Joint training and delivery of the Holiday Activity and Food Programme with members and Bolton Council.

5/Retained local investment supporting the local economy through securing investment in local organisations

An example of this:

Securing large commission of £728,663 for the Bolton Together VSCE Family Hub Delivery in Bolton over two years

6/Increased joint working within the children and young people voluntary sector in Bolton

An example of this:

Joint delivery of the Preparing for Adulthood Community Inclusion Project with joint training and good practice shared between delivery organisations and planning the distribution of SEED Funding to wider members.

FINANCIAL REVIEW

This period has again been successful with the Charity generating a surplus of £21,428 compared with a surplus of £71,044 last year.

Principal funding sources

The principal funding sources for the Charity are currently by way of grants received.

Reserves policy

The Board of Trustees has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. In compliance with such policy, it will review regularly both the sum it wishes to hold in unrestricted reserves and the basis for that figure. The reserves policy considers ongoing fixed costs, excludes variable costs and does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds. The Board has established a policy whereby the unrestricted funds not committed or invested in fixed assets or designated for a specific purpose. Our policy is to have reserves of a minimum of 100,000 to enable the core functions and staff costs not accounted for in restricted funds to be covered for a one-year period. At this level, the management committee feels that they would be able to continue the current core activities of the charity in the event of a significant drop in funding or other significant issue. This period would allow the Board to consider how the funding would be replaced or the activities changed.

Going concern

After careful analysis of the Charity's income, expenditure and unrestricted reserves, the Trustees are confident in the Charity's

BOLTON TOGETHER

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

Going concern (continued)....

ability to continue as a going concern and support improved outcomes for children, young people and families in Bolton.

Plans for the Year Ahead

- Build on the robust evaluation mechanisms for existing programmes and share the outcomes from member's delivery with commissioners and stakeholders.
- Further increase our membership to address gaps in expertise or neighbourhood coverage.
- Continue to advocate on behalf of our members with key stakeholders regarding the value and quality of our offer.
- Deliver the Family Hub commission including the recruitment to a Project Co-ordinator and distribution of funds to members via an Expression of Interest Process.
- Negotiate the continuation of the 0-19 subcontract and extension of the current IThrive delivery
- Develop clear pathways with schools, CAMHS and Social Services and the NHS Trust to ensure navigation to the correct support for young people.
- Seek and Secure additional funds to address gaps in current provision for children and young people in partnership with our members.
- Development of a clear Bolton Together five year strategy

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Induction and training of new trustees

A Trustee induction programme is in place and subject to review through consultation with the existing Board and Chief Executive Officer. . All members are required to undertake training relevant to their adopted role and to increase their own awareness and knowledge of issues relating to the charity's objectives.

Related parties

Services provided by Bolton Together respond to both local and regional strategies and we continue to be a key member of strategic partnerships within Bolton and Greater Manchester. Our association with other voluntary organisations through collaborative partnership working continues and we have undertaken joint training and delivery of programmes and aim to develop and strengthen this further in the immediate and long-term future.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurances against fraud and error. There are strict internal controls in relation to financial transactions and an annual review of external factors that may affect the Charity's viability. We continually review our policy and procedures in relation to risk factors at all levels and health and safety controls are in place throughout the organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08730010 (England and Wales)

Registered Charity number

1163466

Registered office

18 Spa Road
Bolton
BL1 4AG

BOLTON TOGETHER

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

Trustees

B J Aideed	(appointed 24/5/23)
Ms C Bennett	(resigned 17/7/22)
Ms L J Darley	
Ms K D Edwards OBE	(resigned 31/3/23)
N A Hutchinson	(appointed 21/10/22)
Ms B C Matta	
M Needham	(appointed 3/4/23)
Ms J A Robinson	
Dr G Smallwood MBE	
A Warbrick	(appointed 09/05/2022)

Company Secretary

A Warbrick

Auditors

SCCA Ltd T/a Stafford & Co
Chartered Accountants
and Statutory Auditor
3 The Studios
320 Chorley Old Road
Bolton
Lancashire
BL1 4JU

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Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bolton Together for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, SCCA Ltd T/a Stafford & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 15th December 2023 and signed on the board's behalf by:


Lindsey Darley (Dec 20, 2023 14:49 GMT)

Mrs L J Darley
Trustee

Report of the Independent Auditors to the Members of Bolton Together

Opinion

We have audited the financial statements of Bolton Together (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or

Report of the Independent Auditors to the Members of Bolton Together

- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, to detect material misstatements in respect of irregularities, including fraud and error and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR) and Anti-fraud, bribery and corruption legislation.

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

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management, including estimates and judgments. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Trustee Committees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

We design procedures in line with our responsibilities, outlined below to detect material misstatement due to fraud:

- Matters are discussed amongst the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud

**Report of the Independent Auditors to the Members of
Bolton Together**

- Identifying and assessing the design and effectiveness of controls that management have in place to prevent and detect fraud
- Detecting and responding to the risks of fraud following discussions with management and enquiring as to whether management have knowledge of any actual, suspected or alleged fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditors responsibilities. This description forms part of our Report of the Independent Auditors

Use of our report

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



Robert Stafford BA (Hons) FCA (Senior Statutory Auditor)
for and on behalf of SCCA Ltd T/a Stafford & Co
Chartered Accountants
and Statutory Auditor
3 The Studios
320 Chorley Old Road
Bolton
Lancashire
BL1 4JU

Date: 15th December 2023

BOLTON TOGETHER

**Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds (Unaudited)
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Charitable activities	2				
Project delivery		<u>138,557</u>	<u>1,063,801</u>	<u>1,202,358</u>	<u>768,211</u>
EXPENDITURE ON					
Charitable activities	3				
Project delivery		-	1,063,801	1,063,801	643,066
General		7,200	-	7,200	-
Prior years project delivery		16,522	-	16,522	-
Other		<u>93,407</u>	<u>-</u>	<u>93,407</u>	<u>54,101</u>
Total		<u>117,129</u>	<u>1,063,801</u>	<u>1,180,930</u>	<u>697,167</u>
NET INCOME		21,428	-	21,428	71,044
RECONCILIATION OF FUNDS					
Total funds brought forward		108,305	-	108,305	37,261
TOTAL FUNDS CARRIED FORWARD		<u><u>129,733</u></u>	<u><u>-</u></u>	<u><u>129,733</u></u>	<u><u>108,305</u></u>

The notes form part of these financial statements

BOLTON TOGETHER

**Balance Sheet
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds (Unaudited) £
CURRENT ASSETS					
Debtors	10	88,456	30,661	119,117	170,438
Cash at bank		<u>191,958</u>	<u>611,488</u>	<u>803,446</u>	<u>493,949</u>
		280,414	642,149	922,563	664,387
CREDITORS					
Amounts falling due within one year	11	(150,681)	(642,149)	(792,830)	(556,082)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>129,733</u>	<u>-</u>	<u>129,733</u>	<u>108,305</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>129,733</u>	<u>-</u>	<u>129,733</u>	<u>108,305</u>
NET ASSETS/(LIABILITIES)		<u>129,733</u>	<u>-</u>	<u>129,733</u>	<u>108,305</u>
FUNDS	12				
Unrestricted funds				<u>129,733</u>	<u>108,305</u>
TOTAL FUNDS				<u>129,733</u>	<u>108,305</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th December 2023 and were signed on its behalf by:


Lindsey Darley (Dec 20, 2023 14:49 GMT)

Mrs L J Darley
Trustee

The notes form part of these financial statements

BOLTON TOGETHER**Cash Flow Statement
FOR THE YEAR ENDED 31 MARCH 2023**

		2023	2022 (Unaudited)
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	309,500	208,793
Interest paid		<u>(3)</u>	<u>-</u>
Net cash provided by operating activities		<u>309,497</u>	<u>208,793</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		309,497	208,793
Cash and cash equivalents at the beginning of the reporting period		<u>493,949</u>	<u>285,156</u>
Cash and cash equivalents at the end of the reporting period		<u><u>803,446</u></u>	<u><u>493,949</u></u>

The notes form part of these financial statements

BOLTON TOGETHER

**Notes to the Cash Flow Statement
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022 (Unaudited)
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	21,428	71,044
Adjustments for:		
Interest paid	3	-
Decrease/(increase) in debtors	51,321	(90,921)
Increase in creditors	<u>236,748</u>	<u>228,670</u>
Net cash provided by operations	<u><u>309,500</u></u>	<u><u>208,793</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank	<u>493,949</u>	<u>309,497</u>	<u>803,446</u>
	<u>493,949</u>	<u>309,497</u>	<u>803,446</u>
Total	<u><u>493,949</u></u>	<u><u>309,497</u></u>	<u><u>803,446</u></u>

The notes form part of these financial statements

BOLTON TOGETHER

Notes to the Financial Statements FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Grants received from local authorities are credited to income on an accruals basis.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Allocation and apportionment of costs

Expenditure 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.

Taxation

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

BOLTON TOGETHER

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

2. INCOME FROM CHARITABLE ACTIVITIES

	2023 Project delivery	2022 Project Delivery (Unaudited)
	£	£
Grants	<u>1,202,358</u>	<u>768,211</u>

Grants received, included in the above, are as follows

	2023 £	2022 £
Bolton Clinical Commissioning	442,295	147,501
Bolton NHS Foundation Trust	250,000	281,791
National Lottery	187,121	88,089
Bolton Council	323,942	193,476
Bolton CVS	-	27,354
GMCVO	-	30,000
	<u>1,202,358</u>	<u>768,211</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Project delivery	-	1,063,801	-	1,063,801
General	-	-	7,200	7,200
Prior years project delivery	<u>16,522</u>	<u>-</u>	<u>-</u>	<u>16,522</u>
	<u>16,522</u>	<u>1,063,801</u>	<u>7,200</u>	<u>1,087,523</u>

4. GRANTS PAYABLE

	2023 £	2022 (Unaudited) £
Project delivery	<u>1,063,801</u>	<u>643,066</u>

BOLTON TOGETHER

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

4. GRANTS PAYABLE - continued

	2023 Project delivery	2022 Project Delivery (Unaudited)
	£	£
Grants	<u>1,063,380</u>	<u>640,676</u>
Grants received, included in the above, are as follows	2023 £	2022 £
Action for Children	25,776	19,332
Baby Basics	8,085	-
Bolton Lads and Girls Club	198,928	121,559
Bolton Middlebrook Leisure Trust Limited	10,508	2,800
Bolton Solidarity Community Association	8,877	-
Bolton Toy Library	112,373	38,034
Bolton Wanderers Community Trust	87,780	53,292
Bolton YMCA	45,754	15,500
Breaking Barriers	94,554	39,365
Child Action Northwest	31,000	23,250
Fortalice	157,202	86,905
The Flowhession Foundation	29,451	5,300
GMMH Trust	-	26,017
Homestart Host	73,028	45,327
Lancashire Outdoor Activities Initiative	9,822	29,280
The Lancashire Wildlife Trust	29,084	25,140
Little Bats learning CIC	21,616	3,120
MHIST	25,050	3,240
The Proud Trust	5,500	5,500
Raise the youth	27,000	6,750
The Sycamore Project	3,862	66,804
Urban outreach	28,815	21,611
Youth Leads	5,837	2,550
Zacs Youth Bar	23,900	-
	<u>1,202,358</u>	<u>640,676</u>

BOLTON TOGETHER

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended General	85,024	366	8,017	93,407
	-	-	7,200	7,200
	<u>85,024</u>	<u>366</u>	<u>15,217</u>	<u>100,607</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 (Unaudited) £
Auditors' remuneration	<u>7,200</u>	<u>-</u>

7. 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.

8. STAFF COSTS

	2023 £	2022 (Unaudited) £
Wages and salaries	67,294	46,551
Social security costs	6,364	-
Other pension costs	<u>3,017</u>	<u>-</u>
	<u>76,675</u>	<u>46,551</u>

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

	2023	2022 (Unaudited)
Administration staff	<u>3</u>	<u>-</u>

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

BOLTON TOGETHER

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Project delivery	<u>125,145</u>	<u>643,066</u>	<u>768,211</u>
EXPENDITURE ON			
Charitable activities			
Project delivery	-	643,066	643,066
Other	<u>54,101</u>	<u>-</u>	<u>54,101</u>
Total	<u>54,101</u>	<u>643,066</u>	<u>697,167</u>
NET INCOME	71,044	-	71,044
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>37,261</u>	<u>-</u>	<u>37,261</u>
TOTAL FUNDS CARRIED FORWARD	<u>108,305</u>	<u>-</u>	<u>108,305</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 (Unaudited)
	£	£
Accrued Income	3,866	7,460
Prepayments	<u>115,251</u>	<u>162,978</u>
	<u>119,117</u>	<u>170,438</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 (Unaudited)
	£	£
Trade creditors	108,266	31,671
Social security and other taxes	5,658	-
Other creditors	1,132	-
Deferred income	618,069	504,635
Accrued expenses	<u>59,705</u>	<u>19,776</u>
	<u>792,830</u>	<u>556,082</u>

BOLTON TOGETHER

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	108,305	21,428	129,733
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>108,305</u>	<u>21,428</u>	<u>129,733</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,557	(117,129)	21,428
Restricted funds			
Restricted Funds	1,063,801	(1,063,801)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,202,358</u>	<u>(1,180,930)</u>	<u>21,428</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	37,261	71,044	108,305
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>37,261</u>	<u>71,044</u>	<u>108,305</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,145	(54,101)	71,044
Restricted funds			
Project delivery	643,066	(643,066)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>768,211</u>	<u>(697,167)</u>	<u>71,044</u>

BOLTON TOGETHER

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

12. 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 £
Unrestricted funds			
General fund	37,261	92,472	129,733
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>37,261</u>	<u>92,472</u>	<u>129,733</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	263,702	(171,230)	92,472
Restricted funds			
Restricted Funds	1,063,801	(1,063,801)	-
Project delivery	<u>643,066</u>	<u>(643,066)</u>	<u>-</u>
	<u>1,706,867</u>	<u>(1,706,867)</u>	<u>-</u>
TOTAL FUNDS	<u>1,970,569</u>	<u>(1,878,097)</u>	<u>92,472</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

14. ULTIMATE CONTROLLING PARTY

The company was controlled by the Board of Trustees throughout the year under review.

BOLTON TOGETHER

Detailed Statement of Financial Activities FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Charitable activities		
Grants	<u>1,202,358</u>	<u>768,211</u>
Total incoming resources	1,202,358	768,211
EXPENDITURE		
Charitable activities		
Prior year funding expenses	16,522	-
Funding expenses	<u>1,063,801</u>	<u>643,066</u>
	1,080,323	643,066
Support costs		
Management		
Wages	67,294	46,551
Social security	6,364	-
Pensions	3,017	-
Insurance	3,509	1,699
Telephone	1,243	616
Postage and stationery	-	25
Computer expenses	2,045	2,673
Sundries	1,549	497
Bank interest	<u>3</u>	<u>-</u>
	85,024	52,061
Finance		
Bank charges	366	304
Governance costs		
Auditors' remuneration	7,200	-
Accountancy fees	7,459	1,200
Legal fees	<u>558</u>	<u>536</u>
	<u>15,217</u>	<u>1,736</u>
Total resources expended	<u>1,180,930</u>	<u>697,167</u>
Net income	<u><u>21,428</u></u>	<u><u>71,044</u></u>

This page does not form part of the statutory financial statements