

Spoons

Charity Registration Number: 1167043

**Trustees' Annual Report and Financial Statements
for the year ended 30 April 2022**



Contents

| | |
|--|-------------------------------------|
| Administrative Information..... | 2 |
| Trustees Annual Report | 3 |
| Structure, governance and management..... | 3 |
| Objectives and Activities for the Public Benefit..... | 3 |
| Review of Activities and Achievements | 3 |
| Future Plans | 5 |
| Financial Review | 5 |
| Reserves Policy | 6 |
| Trustees' responsibilities in relation to the financial statements | 7 |
| Independent examiner's report to the trustees of Spoons | 8 |
| Statement of Financial Activities for the year ended 30 April 2022 | 9 |
| Balance Sheet as at 30 April 2022..... | Error! Bookmark not defined. |
| Notes to the Accounts | Error! Bookmark not defined. |

Administrative Information

| | |
|-----------------------|--|
| Trustees: | Lee Garner Sarah Moxon Caroline Looby Tracey Rawlinson Pamela Ashcroft Khadijah Nazir Salim |
| Charity Address: | Spoons Charity Albany Mill Old Hall Street Middleton Manchester M24 1AG |
| Bankers: | Lloyds Bank Ariel House 2138 Coventry Road Sheldon B26 3JW |
| Accountant: | Beyond Profit Ltd G104 Bolton Arena Arena Approach Horwich Bolton BL6 6LB |
| Independent Examiner: | It Doesn't Have to Cost the Earth Ltd 47 St Dunstons Close Worcester WR5 2AJ |

Trustees Annual Report

Structure, governance and management

Spoons is a Charitable Incorporated Organisation with the Charity Registration Number 1167043. The governing document of Spoons is a constitution dated 11 May 2016, amended on 10 January 2022.

Trustees are appointed for a three year period by resolution passed at a Trustee meeting. Trustees meet at least three times per year.

Objectives and Activities for the Public Benefit

The object of the charity is to relieve the needs of parents and families of babies who experience neonatal care in Greater Manchester. This is achieved by providing support, information and education about neonatal care and its implications for the family to health professionals and the general public.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and setting the grant making policy for the period.

Review of Activities and Achievements

A message from our chair, Sarah Moxon

"This has been a great year for Spoons. We started the new year with our first paid staff member in the shape of our new operations manager. We started the year with one paid staff member and have ended with a team of five paid staff, who along with parents and stakeholders, continue to help us shape our services for neonatal families. This has been a fantastic boost for Spoons and has meant we have a team focusing on improving and sustaining our offer of support to families in neonatal care.

We are now starting to see the long term impact of COVID 19. Families have reported heightened feelings of stress and anxiety and our services have never been more important to those with a sick or premature baby in Greater Manchester. As a charity we remain committed to supporting families in a way that meets their individual needs.

Our peer support offer has continued to grow and we are hugely proud of our team of 15 volunteers who lead this service in neonatal units across Greater Manchester.

On behalf of everyone involved in Spoons, I would like to offer heartfelt thanks to all the individuals, businesses and organisations that have chosen to support us with donations over the past 12 months"

Spoons Team of Staff - All staff have lived experience of neonatal care and three members of staff have transitioned from volunteer roles to paid staff

- In April 2021 we recruited a play leader to run weekly sensory play sessions across Greater Manchester
- In July 2021 we recruited a second play leader to support the development of these groups
- In August 2021 we recruited a bilingual family support coordinator – this role aims to increase engagement with neonatal families from diverse communities and support families where peer support had reached its limitations. We also hope this role will enable us to recruit more volunteers from diverse communities
- In September 2021 we recruited another family support coordinator working more generally with all families. The same month we recruited a volunteer coordinator to increase recruitment of volunteers, provide neonatal peer support training and support to volunteers

Peer Support and Volunteers – All volunteers have lived experience of neonatal care

- Our face-to-face peer support is delivered by volunteers with lived experience of neonatal care on neonatal units at Royal Oldham Hospital, North Manchester General Hospital, Wythenshawe Hospital and St Mary's Hospital
- We currently have 15 active peer support volunteers
- In December 2021 we introduced an online "Intro to Neonatal Peer Support" session. This is aimed at parents with lived experience of neonatal care who are interested in exploring becoming a peer supporter. This was a huge success and has been attended by over 40 potential peer support volunteers in Manchester
- Recruitment of 16 potential new peer support volunteers is currently underway with training planned for May 2022 with peer support being introduced at neonatal units in Royal Bolton Hospital, Stepping Hill Hospital, Wigan Hospital and Tameside Hospital
- We held a volunteer away day in November 2021 which was attended 12 peer support volunteers, 5 members of Spoons staff and a trustee. This was an opportunity for us to thank our volunteers for their commitment and consult with them on service development

Community Groups and sessions

- This year we introduced Sensory Play sessions to bring families from our neonatal community together and create new support networks.
- These sensory sessions provide opportunities for babies to explore their environment in a way that is sensitive to their need, helping support sensory development
- We delivered 46 sensory play sessions in locations in Bury, Oldham, Rochdale and Manchester
- We continued to offer baby massage to neonatal families based in North Manchester
- We introduced a baby massage session in South Manchester
- We delivered 47 sessions of baby massage
- We held 4 weaning sessions which were facilitated by a specialist feeding Speech and Language Therapist
- We introduced a Stay N Play session in Rochdale. This session was facilitated by our Bilingual Family Support Coordinator who reached out to families from diverse communities to support them to attend and meet other neonatal families

EMDR and Trauma Therapy

- We continue to fund sessions (Eye Movement Desensitisation Reprogramming) and trauma therapy to neonatal families in Greater Manchester
- Sessions are delivered remotely or face to face depending on the need of the service user
- We continue to invest in a designated space for trauma therapy to be delivered in a way that meets the needs of families
- This year we have delivered 479 sessions of trauma therapy to families who have experienced neonatal care

Neonatal Resources and Packs – To help families access support, make memories and mark milestones

- Spoons Neonatal Welcome Packs are provided to families of babies in Royal Oldham Neonatal Intensive Care Unit, North Manchester, St Mary's Oxford Road Campus Neonatal Intensive Care Unit, Royal Bolton Neonatal Intensive Care Unit and Wythenshawe Neonatal Unit
- Spoons Neonatal Going Home Packs Care provided to families of babies discharged from Royal Oldham Neonatal Intensive Care Unit, North Manchester, St Mary's Oxford Road Campus Neonatal Intensive Care Unit, Royal Bolton Neonatal Intensive Care Unit and Wythenshawe Neonatal Unit

- Spoons Sibling Packs are provided to siblings of babies in Royal Oldham Neonatal Intensive Care Unit, North Manchester Neonatal Unit, St Mary's Oxford Road Campus Neonatal Intensive Care Unit and Wythenshawe Neonatal Unit

Training and Development – Investing in our staff and volunteers through training

- One paid staff member and one volunteer completed Level 2 Peer Mentor Training with Greater Manchester Mental Health Foundation Trust
- One paid staff member and four volunteers completed Level 2 Breastfeeding Training with The Breastfeeding Network
- One paid staff member and one volunteer completed Mental Health First Aid Training
- One member of paid staff completed Paediatric First Aid Training with St John's Ambulance
- One member of paid staff completed Designated Safeguarding Training with NSPCC
- Three members of paid staff completed Baby Massage Training
- Two paid members of staff and two volunteers completed Sensor Beginnings Master Training
- All staff and volunteers completed annual mandatory training

Current position and future plans

Over the last year we have seen significant growth. In May 2021 we received a sizeable grant from the Greater Manchester Health and Social Care Partnership which supported the recruitment of the Family Support Coordinators. This investment, plus various other grants from trusts and foundations, helped us to develop our service offer – introducing community groups, and also expand our offer – starting peer support and community groups in new locations across Greater Manchester.

Looking ahead, our focus is to secure this growth and support the sustainability of the Charity. With fundraising, we will look for multi-year funding to secure staff positions. We also plan to make internal improvements to how we operate - strengthening governance and purchasing a database for beneficiary data. To support us to look more strategically at our impact we will be developing a theory of change model and training our staff team to progress monitoring and evaluation. This model will in turn support fundraising and increase potential for new partnerships.

We will create more volunteer opportunities for parents with lived experience of neonatal care and continue to invest in training and developmental opportunities.

Spoons is the only charity in Greater Manchester dedicated to supporting families who experience neonatal care and we will continue to help families to navigate the neonatal journey and support them to be the best versions of themselves.

Financial review

During the year we have successfully increased our income to £281,985, an increase of £111,007. The majority of this is through grants received from a number of organisation and trusts. Our donations remained stable, reflecting the warm supporter base we have continued to nurture.

Our expenditure increased by £116,220 against last year to £252,383 with the majority of the increase relating to our staff salaries, HR costs and governance, as well our general charitable objectives. The cost increase was expected as we expanded our operations in line with grants received.

This means that the total funds at the end of the year were £167,243 comprising of £78,262 of unrestricted funds and £88,981 restricted funds. Restricted funds will be spent over the following 12 months as per the grant agreements.

Reserves Policy

Our Reserves are important to ensuring continued operations to our beneficiaries and to meet the objectives set out in our current strategy. In order to do this the board has agreed to hold an amount of unrestricted Reserves to cover obligations to staff and our contracted suppliers.

As at the end of the financial year Spoons held £78,262 in unrestricted funds. The unrestricted fund has increased by 76% YOY due to the increase in unrestricted income received. We know however, that post COVID cost increases and uncertainties around the economy may increase the chances of cash flow fluctuations and this figure is likely to decrease by April 2023.

The Reserves of the charity are currently treated as liabilities to cover in the event of Spoons ceasing operations. This figure has been calculated at £12,116 and is a mixture of one month's staffing and contractual services received. As at 30/04/2022 Spoons had met this obligation and held it in the bank current account. In the event of the unrestricted funds being lower than the agreed value, plans will be made to bring it back in line.

A full review of the reserves policy will be made during the budgeting process for 2023/24 to ensure the policy remains reflective of the changing demands of the charity.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 13/02/2023 and signed on their behalf by:



Sarah Moxon
Chair of Trustees

Independent examiner's report to the trustees of Spoons

I report to the trustees on my examination of the accounts of the Spoons ("the Charity") for the year ended 30 April 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Signed:



Date: 13/02/2023

Teresa Fennell, ACMA CGMA
It Doesn't Have to Cost the Earth Ltd
47 St Dunstan's Close,
Worcester, WR5 2AJ

Statement of financial activities as at 30th April 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | Total funds 30 April 2022 £ | Unrestricted funds | Restricted funds | Total funds 30 April 2021 £ |
|------------------------------------|-------|-------------------------|-----------------------|--------------------------------------|--------------------|------------------|--------------------------------------|
| Income and endowments from: | | | | | | | |
| Donations and legacies | 2 | 95,161 | 186,824 | 281,985 | 58,382 | 112,596 | 170,978 |
| Charitable activities | | - | - | - | - | - | - |
| Total | | 95,161 | 186,824 | 281,985 | 58,382 | 112,596 | 170,978 |
| Expenditure on: | | | | | | | |
| Raising Funds | | 9,276 | 1,631 | 10,907 | - | - | - |
| Charitable activities | | 63,223 | 178,253 | 241,476 | 38,611 | 97,552 | 136,163 |
| Total | 3 | 72,499 | 179,884 | 252,383 | 38,611 | 97,552 | 136,163 |
| Net income/(expenditure) | | 22,662 | 6,940 | 29,602 | 19,771 | 15,044 | 34,815 |
| Transfer between funds | 11 | 11,068 | (11,068) | - | | | - |
| Net movement in funds | | 33,730 | (4,128) | 29,602 | 19,771 | 15,044 | 34,815 |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 44,532 | 93,109 | 137,641 | 24,761 | 78,065 | 102,826 |
| Total funds carried forward | | 78,262 | 88,981 | 167,243 | 44,532 | 93,109 | 137,641 |

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

All income and expenditure derive from continuing activities.

Balance Sheet as at 30th April 2022

| | | 30 April 2022 | | | Total funds 30 April 2021 |
|--|-------|-------------------|-----------------|----------------|---------------------------|
| | Notes | Unrestricted £ | Restricted £ | Total £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 10 | - | - | - | 1,550 |
| Total fixed assets | | - | - | - | 1,550 |
| Current assets | | | | | |
| Debtors | 7 | - | 21,483 | 21,483 | - |
| Cash at bank and in hand | 9 | 79,774 | 83,634 | 163,408 | 137,641 |
| Total current assets | | 79,774 | 105,117 | 184,891 | 137,641 |
| Creditors: amounts falling due within one year | 8 | 1,512 | 16,136 | 17,648 | 1,164 |
| Net current assets/(liabilities) | | 78,262 | 88,981 | 167,243 | 136,477 |
| Total assets less current liabilities | | 78,262 | 88,981 | 167,243 | 138,027 |
| Total net assets / (liabilities) | | 78,262 | 88,981 | 167,243 | 138,027 |
| Funds of the Charity | | | | | |
| Unrestricted funds | 12 | 78,262 | - | 78,262 | 44,532 |
| Restricted funds | 12 | - | 88,981 | 88,981 | 93,109 |
| Total funds | | 78,262 | 88,981 | 167,243 | 137,641 |

The notes on pages 11 to 19 form an integral part of the financial statements.

Approved by the trustees on 13/02/2023 and signed on their behalf by:

Sarah Moxon



Notes to the accounts

Note 1: Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2016.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Spoons meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting notes.

b) Preparation of the accounts on a going concern basis

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Income for government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received the account can be measured reliably and is not deferred.

Donations are recognised when the charity receives the funds.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be recognised reliably.

All expenditure is shown inclusive of VAT.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

h) Operating Leases

The charity currently has no operating leases.

i) Tangible Fixed Assets

Individual assets costing £500 or more are capitalised at cost and are depreciated evenly over their estimated useful economic lives, as follows:

| | |
|-----------|------------------|
| Equipment | 25% straightline |
|-----------|------------------|

j) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

j) Creditors and provisions

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

k) Corporation Tax

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.

l) Key estimates and accounting judgements

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates ad assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

Note 2: Analysis of income

| | Unrestricted funds | 2022 Restricted funds | Total funds | Unrestricted funds | 2021 Restricted funds | Total funds |
|--------------------------------------|--------------------|--------------------------|----------------|--------------------|--------------------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 48,536 | - | 48,536 | 39,799 | - | 39,799 |
| Groundworks - Bags of Help | 4,375 | - | 4,375 | - | - | - |
| Action Together | - | 7,960 | 7,960 | - | 996 | 996 |
| Comic Relief - Covid | - | - | - | - | 2,000 | 2,000 |
| Forever Manchester - Covid | - | - | - | - | 5,100 | 5,100 |
| Groundworks - Covid | - | - | - | - | 2,000 | 2,000 |
| MSV Housing | - | - | - | - | 1,000 | 1,000 |
| NWODN Project | - | 983 | 983 | - | 85,000 | 85,000 |
| NWODN Project 2 | - | 40,724 | 40,724 | - | - | - |
| Oldham NHS CCG Grant | - | - | - | - | 16,500 | 16,500 |
| Sing N Shake | - | 1,000 | 1,000 | - | - | - |
| Helping Hands - The Postcode Lottery | - | 17,178 | 17,178 | - | - | - |
| Helping Hands - Bury Council | - | 4,974 | 4,974 | - | - | - |
| Awards for All | - | 9,920 | 9,920 | - | - | - |
| Grants to Grow | - | 102,500 | 102,500 | - | - | - |
| Cash 4 Kids | - | 1,586 | 1,586 | - | - | - |
| Other Income | - | - | - | 583 | - | 583 |
| Tesco Bags of Help | - | - | - | 4,500 | - | 4,500 |
| GMCVO | 7,500 | - | 7,500 | - | - | - |
| Stockport NHS | 750 | - | 750 | - | - | - |
| Heywood Middleton & Rochdale | 16,000 | - | 16,000 | - | - | - |
| The Grand Trust | - | - | - | 10,000 | - | 10,000 |
| Garfield Weston | 15,000 | - | 15,000 | - | - | - |
| Duchy Benevolent Fund | - | - | - | 500 | - | 500 |
| Albert Hunt Trust | 3,000 | - | 3,000 | 3,000 | - | 3,000 |
| Total | 95,161 | 186,824 | 281,985 | 58,382 | 112,596 | 170,978 |

Note 3: Analysis of expenditure

| | Unrestricted Funds £ | 30-Apr-22 Restricted Funds £ | Total £ | Unrestricted Funds £ | 30-Apr-21 Restricted Funds £ | Total £ |
|----------------------------------|-------------------------|------------------------------------|----------------|-------------------------|------------------------------------|----------------|
| Merchandise | 1,408 | 2,726 | 4,134 | - | - | - |
| Cost of Fundraising | 9,876 | 1,632 | 11,507 | - | - | - |
| Administration | 6,558 | 26,106 | 32,664 | 5,072 | 15,824 | 20,896 |
| Printing, stationary and Postage | 538 | 303 | 841 | - | - | - |
| Charitable Expenditure | 37,055 | 63,518 | 100,573 | 31,477 | 61,304 | 92,781 |
| Rent | 671 | 3,551 | 4,222 | - | - | - |
| Staffing costs | 8,589 | 68,130 | 76,720 | 1,363 | 15,483 | 16,846 |
| Accountancy Fees | 4,003 | 4,427 | 8,430 | - | - | - |
| Volunteer costs | 2,492 | 9,131 | 11,622 | 699 | 4,520 | 5,219 |
| Governance Costs | 1,309 | 360 | 1,669 | - | 421 | 421 |
| | 72,499 | 179,884 | 252,383 | 38,610 | 97,553 | 136,163 |

For the allocation of support costs, see note 4.

Note 4: Governance and Support costs

| | Unrestricted Funds £ | 30-Apr-22 Restricted Funds £ | Total £ | Unrestricted Funds £ | 30-Apr-21 Restricted Funds £ | Total £ |
|------------------|-------------------------|------------------------------------|---------------|-------------------------|------------------------------------|---------------|
| Support Costs | 11,804 | 15,526 | 27,330 | 5,072 | 15,824 | 20,896 |
| Governance Costs | 1,309 | 360 | 1,669 | - | 421 | 421 |
| | 13,113 | 15,886 | 29,000 | 5,072 | 15,824 | 20,896 |

Governance costs

| | £ |
|-----------------------------|--------------|
| Independent Examination | 275 |
| Trustee Training | - |
| Trustee Indemnity Insurance | 1,394 |
| Trustee Expenses | - |
| | 1,669 |

Note 5: Details of certain items of expenditure

| | 30-Apr-22 | 30-Apr-21 |
|-----------------------------|------------|------------|
| | £ | £ |
| Independent examiner's fees | 275 | 250 |
| Total | 275 | 250 |

Note 6: Employees

| | 2022 | 2021 |
|---|---------------|---------------|
| | £ | £ |
| Salaries and wages | 65,994 | 11,680 |
| Social security costs | 4,117 | - |
| Pension costs (defined contribution scheme) | 591 | 133 |
| Total staff costs | 70,702 | 11,813 |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 (2020: none)

6.2 Average head count in the year

| | 2022 | 2021 |
|--------------|----------|----------|
| | 5 | 2 |
| Total | 5 | 2 |

6.3 Key Management Personnel

The remuneration of the key management personnel is:

| | 2022 | 2021 |
|---|---------------|--------------|
| | £ | £ |
| Salaries and wages | 24,417 | 6,500 |
| Social security costs | 2,169 | - |
| Pension costs (defined contribution scheme) | 545 | 133 |
| Total staff costs | 27,131 | 6,633 |

Note 7: Debtors and prepayments**Analysis of debtors**

| | 30 April 2022 | 30 April 2021 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 21,483 | - |
| Prepayments and accrued income | - | - |
| Total | 21,483 | - |

Note 8: Creditors & Accruals

Analysis of creditors: falling due within one year

| | 30 April 2022 | 30 April 2021 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 16,136 | - |
| Accruals | 983 | - |
| Taxes and social security | 422 | 1,086 |
| Pensions Payable | 107 | 77 |
| Total | 17,648 | 1,163 |

Deferred income

Deferred Income

Deferred income comprises of income received by Spoons in 2021/22 for activities taking place in 2022/23

| | £ |
|--|---|
| Balance at 1 April 2021 | - |
| Amounts released to income earned from charitable activities | - |
| Amount deferred in period | - |
| Balance at 31 March 2022 | - |

Note 9: Cash at bank and in hand

| | 30 April 2022 | 30 April 2021 |
|-----------------|----------------|----------------|
| | £ | £ |
| Cash in Hand | 1,918 | 1,918 |
| Current Account | 161,585 | 134,328 |
| PayPal | (96) | 1,395 |
| Total | 163,408 | 137,641 |

Note 10: Tangible Fixed Assets

| | Equipment | Total |
|--|--------------|--------------|
| | £ | £ |
| Cost or Valuation | | |
| As at 1 April 2021 | 1,550 | 1,550 |
| Additions | - | - |
| Disposals | - | - |
| As at 31 March 2022 | 1,550 | 1,550 |
| Depreciation | | |
| As at 1 April 2021 | - | 1,900 |
| Charge in year | 1,550 | - |
| As at 31 March 2022 | 1,550 | 1,900 |
| Net Book Value at 31 March 2022 | - | - |
| Net Book Value at 31 March 2021 | 1,550 | 1,550 |

Note 11: Charity funds

| | Balance at 1 May 2021 | Income | Expenditure | Transfer | Balance at 30 April 2022 |
|--|--------------------------|----------------|------------------|-----------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| <i>Restricted Funds</i> | | | | | |
| Postcode Lottery | 2,875 | - | - | (2,875) | - |
| Action Together | (414) | 7,960 | (2,932) | - | 4,614 |
| Royal London Grant | (1,105) | - | - | 1,105 | - |
| MSV Housing | (42) | - | - | 42 | - |
| Tameside MBC - Neonatal Family Support | 3,128 | - | (2,727) | (401) | - |
| Tampon Tax Fund | 5,492 | - | (4,315) | - | 1,177 |
| The National Lottery Main Grants: Awards for All | 7,844 | 9,920 | (8,260) | (9,504) | - |
| The National Lottery Main Grants: Development fund | 22,660 | - | (24,831) | 2,171 | - |
| Comic Relief - Covid | 2,000 | - | (1,065) | - | 935 |
| Forever Manchester - Covid | 80 | - | (80) | - | - |
| Groundworks - Covid | 2,000 | - | (1,870) | - | 130 |
| NWODN Project | 39,921 | - | (31,114) | (8,807) | - |
| Oldham Community Recovery Fund | 250 | - | - | - | 250 |
| Oldham NHS CCG Grant | 8,419 | - | (7,954) | - | 465 |
| NWODN Project 2 | - | 40,724 | (48,908) | 8,184 | - |
| Sing N Shake | - | 1,000 | (142) | - | 858 |
| Helping Hands - The Postcode Lottery | - | 17,178 | (3,710) | - | 13,468 |
| Helping Hands - Bury Council | - | 4,974 | (1,535) | - | 3,439 |
| Cash 4 Kids | - | 1,586 | (1,508) | - | 78 |
| Grants to Grow | - | 102,500 | (38,934) | - | 63,566 |
| NWODN Welcome Packs | - | 983 | - | (983) | - |
| Total Restricted Funds | 93,108 | 186,825 | (179,884) | (11,068) | 88,980 |
| <i>Unrestricted Funds</i> | 44,533 | 95,161 | (72,499) | 11,068 | 78,263 |
| | 44,533 | 95,161 | (72,499) | 11,068 | 78,263 |
| Total Funds | 137,641 | 281,985 | (252,383) | - | 167,243 |

Prior year comparative

| | Balance at 1 May 2020 | Income | Expenditure | Transfer | Balance at 30 April 2021 |
|--|--------------------------|----------------|------------------|----------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | |
| Postcode Lottery | 2,875 | - | - | - | 2,875 |
| Action Together | (516) | 996 | (894) | - | (414) |
| Ecclesiastical Movement for Good | - | - | 0 | - | - |
| Royal London Grant | 127 | - | (1,232) | - | (1,105) |
| MSV Housing | (1,042) | 1,000 | 0 | - | (42) |
| Tameside MBC - Neonatal Family Support | 14,469 | - | (11,341) | - | 3,128 |
| Tampon Tax Fund | 8,175 | - | (2,683) | - | 5,492 |
| The National Lottery Main Grants: Awards for All | 9,862 | - | (2,018) | - | 7,844 |
| The National Lottery Main Grants: Development fund | 44,115 | - | (21,455) | - | 22,660 |
| Comic Relief - Covid | - | 2,000 | 0 | - | 2,000 |
| Forever Manchester - Covid | - | 5,100 | (5,020) | - | 80 |
| Groundworks - Covid | - | 2,000 | 0 | - | 2,000 |
| NWODN Project | - | 85,000 | (45,079) | - | 39,921 |
| Oldham Community Recovery Fund | - | - | 250 | - | 250 |
| Oldham NHS CCG Grant | - | 16,500 | (8,081) | - | 8,419 |
| Total Restricted Funds | 78,065 | 112,596 | (97,553) | - | 93,108 |
| Unrestricted Funds | | | | | |
| | 24,761 | 58,382 | (38,610) | - | 44,533 |
| | 24,761 | 58,382 | (38,610) | - | 44,533 |
| Total Funds | 102,826 | 170,978 | (136,163) | - | 137,641 |

Note 12: Net asset by fund

| | Unrestricted Funds | Restricted Funds | Total |
|--------------------|---------------------------|-------------------------|----------------|
| Fixed Assets | - | - | - |
| Net current assets | 78,262 | 88,981 | 167,243 |
| | 78,262 | 88,981 | 167,243 |

Prior Year Comparative

| | Unrestricted Funds | Restricted Funds | Total |
|--------------------|---------------------------|-------------------------|----------------|
| Fixed Assets | 1,550 | - | 1,550 |
| Net current assets | 42,983 | 93,108 | 136,091 |
| | 44,533 | 93,108 | 137,641 |

Note 13: Trustees remuneration and expenses

The trustees received no remuneration for the performance of their duties (2021: £:nil)

Note 14: Related party transactions

The Trustees consider its key management personnel to comprise the Trustees and the Operations Manager. The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or on kind (2021:£nil). No Trustee, or person related or connected by business or them has received any payments or other benefits from the charity during the year. The remuneration of the Operations Manager is shown in note 6.3. There were no related party transactions in the financial year ending 30 April 2022.