

Spoons

Charity Registration Number: 1167043

**Trustees' Annual Report and Financial Statements
for the year ended 30 April 2024**

Contents

Administrative Information	2
Trustees Annual Report.....	3
Structure, governance and management.....	3
Review of Activities and Achievements.....	3
Current position and future plans	5
Financial review	6
Reserves Policy	7
Trustees' responsibilities in relation to the financial statements	8
Independent examiner's report to the trustees of Spoons	9
Statement of Financial Activities for the year ended 30 April 2024.....	10
Balance Sheet as at 30 April 2024.....	11
Notes to the accounts.....	12

Spoons
Year Ended 30 April 2024

Administrative Information

Registered Charity Number: 1167043

Charity Address: Spoons Charity
Albany Mill
Old Hall Street
Middleton
Manchester
M24 1AG

Trustees:	Tracey Rawlinson (Chair from 21 May 2024)	
	Leanne Royle	
	Sarah Moxon (Chair)	Resigned 21 May 2024
	Caroline Looby	Resigned 18 Sept 2023
	Pamela Ashcroft	
	Khadijah Nazir Salim	
	Rebecca Lowe	Appointed 1 May 2023
	Shaun Adams	Appointed 14 March 2024

Bankers: Lloyds Bank
Ariel House
2138 Coventry Road
Sheldon
B26 3JW

Independent Examiner: Angelika Gacek
Pennine Accounting Ltd
109A Church Street
Littleborough
Lancashire
OL15 8AA

Spoons

Report of the Trustees for the Year Ended 30 April 2024

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 and 12 June 2024.

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 objectives of the charity are to relieve the needs of parents and families of babies who experience neonatal care in Greater Manchester by the provision of support and information, and to advance awareness and education of neonatal care, and its implications for families, to health professionals and the general public.

A review of the constitution was undertaken at the Trustee Board Meeting on the 27 January 2024. Following this The Trustees sought consent from the Charity Commission to revise the Object Clause in our Governing Document. This will ensure that the Governing Document remains fit for purpose and the charity continues to meet the needs of service users. This resolution was passed on the 12 June 2024.

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 note from our Chair, Tracey Rawlinson

As the newly appointed Chair of Trustees, it is a privilege to take up this role and to lead such a dedicated charity as Spoons. Having previously been in the role of a Spoons Trustee, I have witnessed firsthand the incredible work this charity does to support families who experience neonatal care across Greater Manchester.

Reflecting on the past year, I would like to recognise and thank my predecessor, Sarah Moxon, for her leadership during the financial period this report covers. Under her guidance, the organisation navigated challenges with resilience and achieved so much.

This year, Spoons has continued to grow and innovate, enhancing our support for families through our peer support services, community sessions, and trauma therapy, among many other initiatives. The introduction of new governance structures and working groups has strengthened our board and positioned us to meet future challenges with confidence.

As we look ahead, our focus remains on staying true to our vision and values while continuing to expand our reach. A significant priority will be fostering inclusivity within our volunteer team, engaging more voices from diverse backgrounds and underrepresented communities, as well as a focus on fathers, who we know can feel overlooked or like they need to struggle in silence.

I extend my heartfelt thanks to our dedicated staff, volunteers, partners, funders, and supporters. Your unwavering commitment makes our mission possible. Together, we will continue to make a tangible difference in the lives of families navigating the neonatal journey.

Spoons

Report of the Trustees for the Year Ended 30 April 2024

A note from our Founder and Operations Manager, Kirsten Mitchell

Reflecting on the past year, I am incredibly proud of what Spoons has achieved. None of this would have been possible without our dedicated and passionate team. They work tirelessly to ensure that families experiencing neonatal care have access to support that meets their needs. Their creativity, adaptability, and commitment have been vital to the sustainability of operations particularly in times of limited resources.

A special mention must go to our amazing volunteers, who generously give their time and share their lived experiences of neonatal care to support others. Their contributions have been at the heart of everything we do, they are invaluable to the charity and the families we support.

From delivering nearly 1,000 hours of peer support across neonatal services in Greater Manchester to offering specialist neonatal trauma therapy and hosting 172 community sessions for families, our team's efforts have been remarkable.

As we look to the future, our focus will remain on staying true to our vision and values. We are committed to consulting with our stakeholders, especially those with lived experience, to ensure that our services continue to meet the evolving needs of our neonatal community.

Finally, I want to thank our NHS colleagues, funders, and supporters. Your belief in our mission and your partnership have enabled us to grow and strengthen our impact. Together, we are creating a brighter, more supported future for families who experience neonatal care.

Our Team

- One full time operations manager
- Two family support coordinators (one who supports families from diverse communities and one who is an early years practitioner)
- Three sessional play leaders
- Eighteen volunteers
- One sessional community fundraiser
- One sessional trust and foundations fundraiser

Lived experience peer support

- Our face-to-face peer support continues to be delivered by staff and volunteers with lived experience of neonatal care, we are now working with almost all neonatal services in Greater Manchester and have a fantastic team of volunteers working across the region
- This year we have delivered 852 hours of volunteer peer support
- Our family support team have delivered 402 support sessions, this includes remote support, home visits and visits to the neonatal unit

"There were 2 volunteers on the unit who were both great. Staff (on the unit) were supportive but the volunteers pulled us through. One of them especially got us through the hardest time ever. We've never gone through anything like this. Her daughter has the same condition and she talked to us about it and showed us photos. That helped us come to terms with our child's condition."

Spoons

Report of the Trustees for the Year Ended 30 April 2024

Community groups and sessions for families who experience neonatal care

- Baby massage continues with weekly sessions at venues in Bury and Trafford
- Sensory play continues with weekly at venues in Bury, Oldham, Rochdale and Stockport
- Sing n Shake, a new session which runs monthly in Tameside
- Stay & Play sessions continues with monthly sessions in Cheadle and Rochdale
- Our weaning sessions are held on demand at venues in Bury, Oldham and Rochdale
- We have also introduced Little Cruisers, a weekly walking group

This year we have delivered 172 community groups and sessions which have been attended by 387 families.

"Going to the Spoons groups - where everyone knew what an NG tube was, no one looked at you like you had three heads when you mentioned how difficult it is changing a nappy in an incubator, and there weren't a million and one questions about why and how your baby isn't 'normal' - made me feel human again. The groups were, and still are, places I can be honest about and share my journey without having to constantly relive and explain traumatic events. I've met so many amazing and supportive people through them, and they've helped me find joy, laughter and community in what could otherwise have been the darkest point of my life."

EMDR and trauma therapy

This therapy is offered in a bespoke format to Spoons parents, taking into account their NICU experience, and aims to address their trauma at as early a stage as possible, and to prevent post-traumatic stress disorder. It reduces anxiety and helps people to understand their emotional responses.

- Sessions are delivered remotely or face to face depending on the need of the service use
- 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 217 sessions of trauma therapy

"Being referred for therapy sessions was critical for me and my partner. The worries and upset that come with NICU were consuming us and without [the therapist] I honestly don't know how we would have gotten through the past few years."

Current position and future plans

Spoons is the only charity in Greater Manchester dedicated to supporting families who experience neonatal care. Our aim for this year was to sustain our existing services but thanks to support from funders we have also been able to expand on some of our services and reach more families than ever before.

As planned, we have been working with an experienced fundraiser which has helped us harness individual and community giving. Additionally we have implemented new systems and processes which have helped us grow our income this year, particularly our unrestricted funds. We are very grateful to our funders and donors for their generosity and trust.

Our focus on providing volunteer opportunities for parents with lived experience of neonatal care has continued along with our investment in staff and volunteer training and developmental opportunities.

Spoons

Report of the Trustees for the Year Ended 30 April 2024

Current position and future plans – continued

Lived experience peer support remains a core element of the design, delivery and evaluation of Spoons' services. We plan to recruit a volunteer coordinator to enhance this service and ensure diversity in our team of volunteers. We plan to focus on volunteer opportunities for dads and those from diverse communities.

National policy changes have integrated neonatal and maternity services into a single structure, which were previously separate. Our strong partnerships with NHS neonatal services ensure that our families receive the best support available. With patient safety being a top priority in health services, we have invested in robust governance and safeguarding processes, as well as additional training, to ensure the safety of our service users, staff, volunteers, and stakeholders.

We have also been working with Voices for Choices CIC on a pilot project within the new national Maternity Neonatal Voices Partnership model. This pilot aims to ensure that the neonatal family voice is amplified and provided by those with lived experience of neonatal care.

As we conclude this year, we are focusing on our three-year strategy, revisiting our vision and values to ensure we continue to meet the needs of our neonatal community. We have planned consultation work over the next three months, to hear the voices of our neonatal community and wider stakeholders.

Financial review

During the year our income was £272,665, an increase £169,200 from the prior year. This increase was due to a rise in both unrestricted and restricted grant income.

The year end surplus was £96,732 (2023: deficit £98,786) resulting in total funds at the end of the year of £144,689 (2023: £47,957), comprising £94,890 (2023: £26,447) unrestricted funds and £49,799 (2023: £21,510) restricted funds.

Restricted funds will be spent over the following 15 months as per the grant agreements.

The past year has been a period of significant financial variability for Spoons. As a local charity focused on Greater Manchester, we are particularly sensitive to fluctuations in the funding environment, and the financial landscape has been challenging to navigate. In the first six months of the year, the uncertain economic climate and reduced availability of unrestricted funding presented significant challenges impacted our ability to maintain operations and services at their current levels.

This difficult environment was reflected in our financial performance, with limited unrestricted income in the first half of the year creating significant pressure on our core services and placing us at risk of scaling back operations, including reducing staff and services that directly support families when they are at their most vulnerable.

Throughout the year, we demonstrated resilience and adaptability in navigating these challenges. We prioritised cost-efficient service delivery while safeguarding our most impactful services. The investment into working with a fundraiser was a key strategic decision that has already begun to deliver results by enhancing our individual giving program and fostering stronger relationships with donors through effective stewardship. This enabled us to address short-term funding challenges and plan for more sustainable financial management. The unrestricted nature of some of the grants we secured also allowed us to respond flexibly to the needs of the families we support.

Spoons

Report of the Trustees for the Year Ended 30 April 2024

Financial review – continued

It is clear that the second half of the year was increasingly positive from a financial perspective, however, the non-recurrent position of some of the funding we secured highlights the ongoing need for sustainable, long-term income sources. To address this, we are focusing on further diversifying our income streams, strengthening donor retention through stewardship, and building a financial reserve to be more equipped and resilient in future uncertainties. The Board is committed to continuous review of our financial position and invest in strategies that enhance our financial resilience and ensure our charity can thrive in the years ahead.

This year has been a testament to our charity's resilience and commitment to supporting families who experience neonatal care. Despite the challenges of the first half of the year, we have successfully adapted and secured the resources needed to stabilise our services.

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 reported last year we have undertaken a full review of the reserves policy to ensure our policy remains reflective of the changing demands of the charity.

In May 2024 the Trustees agreed a new Reserves policy, the Trustees consider that in order to ensure the continuous provision of the Charity's services we aim to maintain a general fund equal to 6 months of total budgeted expenditure. However, to ensure a continuous delivery of services and remove potential constraints, the Trustees have agreed to a general fund of between 3 and 6 months budgeted expenditure.

As at 30 April 2024 Spoons held £94,890 in unrestricted funds which represents just over 4 months of total budgeted expenditure of £268,634.

Spoons

Report of the Trustees for the Year Ended 30 April 2024

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 24th December 2024 and signed on their behalf by:



Tracey Rawlinson
Chair of Trustees

Independent examiner's report to the trustees of Spoons

I report to the trustees on my examination of the accounts of Spoons ("the Charity") for the year ended 30 April 2024.

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 2011 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

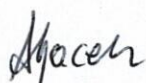
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of AAT (Association of Accountancy Technician) which is one of the listed bodies.

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:



Name: **Angelika Gacek**

Relevant professional qualification or membership of professional bodies: **MAAT (Membership No: 10248392)**

Address: **109A Church Street, Littleborough, OL15 8AA**

Date: **04/02/2025**

Spoons

Statement of Financial Activities for the year ended 30 April 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 30 April 2024 £	Unrestricted funds £	Restricted funds £	Total funds 30 April 2023 £
Income and endowments from:							
Donations and legacies		65,856	-	65,856	48,312	-	48,312
Grants		77,944	128,865	206,809	3,518	51,635	55,153
Total	2	143,800	128,865	272,665	51,830	51,635	103,465
Expenditure on:							
Raising Funds		21,057	-	21,057	17,699	900	18,599
Charitable activities		52,151	102,725	154,876	88,104	95,548	183,652
Total	3	73,208	102,725	175,933	105,803	96,448	202,251
Net income/(expenditure)		70,592	26,140	96,732	(53,973)	(44,813)	(98,786)
Transfer between funds	10	(2,149)	2,149	-	2,158	(2,158)	-
Net movement in funds		68,443	28,289	96,732	(51,815)	(46,971)	(98,786)
Reconciliation of funds:							
Total funds brought forward		26,447	21,510	47,957	78,262	68,481	146,743
Total funds carried forward		94,890	49,799	144,689	26,447	21,510	47,957

Spoons

Balance Sheet as at 30 April 2024

	Notes	Total funds 30 April 2024 £	Total funds 30 April 2023 £
Fixed assets			
Tangible assets	9	-	-
Total fixed assets		-	-
Current assets			
Debtors	6	898	894
Cash at bank and in hand	7	184,642	50,189
Total current assets		185,540	51,083
Creditors: amounts falling due within one year	8	40,851	3,126
Net current assets/(liabilities)		144,689	47,957
Total assets less current liabilities		144,689	47,957
Total net assets / (liabilities)		144,689	47,957
Funds of the Charity			
Unrestricted funds	10	94,890	26,447
Restricted funds	10	49,799	21,510
Total funds		144,689	47,957

The notes on pages 12 to 20 form an integral part of the financial statements.

Approved by the trustees on 23rd December 2024 and signed on their behalf by:



Tracey Rawlinson, Chair of Trustees

Spoons

Notes to the accounts for the year ended 30 April 2024

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)(effective 1 January 2019), (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Further explanation of the nature and purpose of each fund is included in note 10 to the financial statements.

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. Expenditure is accounted for on an accruals basis.

Spoons

Notes to the accounts for the year ended 30 April 2024

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) 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.

j) 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% straight-line

Small items of equipment are not capitalised but are written off on acquisition through the Statement of Financial Activities.

k) 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.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably 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 are normally recognised at their settle met amount after allowing for any trade discounts due.

m) 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.

n) 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 and 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.

Spoons

Notes to the accounts for the year ended 30 April 2024

Note 2: Analysis of income

	Unrestricted funds £	Restricted funds £	Total funds 30 April 2024 £	Unrestricted funds £	Restricted funds £	Total funds 30 April 2023 £
Donations and gifts	65,856	-	65,856	48,312	-	48,312
Grants:						
Action Together – Peer Support	-	1,000	1,000	-	1,000	1,000
Action Together – One Oldham	-	9,768	9,768	-	9,960	9,960
Action Together – Volunteer Celebrations	-	500	500	-	-	-
Albert Gubay Charitable Foundation	-	15,000	15,000	-	-	-
Alder Hey Children's Hospital -	50,000	-	50,000	-	-	-
NWNODN/Spoons Project for GM LMNS	-	3,972	3,972	-	4,965	4,965
Comic Relief 2023	-	14,400	14,400	-	-	-
Global Make Some Noise	-	-	-	-	-	-
NHS Greater Manchester ICB – Family	16,736	-	16,736	-	-	-
Support Heywood, Middleton & Rochdale	-	-	-	-	-	-
NWODN Xmas 22	-	-	-	-	500	500
Oldham Council	5,833	-	5,833	-	-	-
Peter Kershaw Trust	2,000	-	2,000	-	-	-
Souter Trust	3,000	-	3,000	-	-	-
Tameside – Best Start for Life	-	10,000	10,000	-	-	-
TNL – Reaching Communities	-	50,900	50,900	-	25,250	25,250
TNL – Awards for All 2023	-	-	-	-	9,960	9,960
TNL – Awards for All 2024	-	18,325	18,325	-	-	-
True Colours	-	5,000	5,000	-	-	-
Other grants	375	-	375	3,518	-	3,518
Total	143,800	128,865	272,665	51,830	51,635	103,465

Spoons

Notes to the accounts for the year ended 30 April 2024

Note 3: Analysis of expenditure

	Unrestricted funds £	Restricted funds £	Total funds 30 April 2024 £	Unrestricted funds £	Restricted funds £	Total funds 30 April 2023 £
Cost of Fundraising	21,057	-	21,057	17,699	900	18,599
<i>Charitable Activities:</i>						
Merchandise	-	-	-	99	-	99
Administration	2,800	4,526	7,326	16,209	5,264	21,473
Printing, stationery and postage	-	-	-	2,119	33	2,152
Charitable Expenditure	29,393	16,347	45,740	50,254	15,629	65,883
Rent	4,781	-	4,781	4,793	118	4,911
Staffing costs, including supervision and training	5,031	77,877	82,908	4,198	74,016	78,214
Accountancy fees	7,032	-	7,032	8,184	-	8,184
Volunteer costs	717	3,975	4,692	1,765	488	2,253
Governance costs	2,397	-	2,397	483	-	483
Total	73,208	102,725	175,933	105,803	96,448	202,251

For the allocation of support costs, see note 4.

Note 4: Governance and Support costs

	Unrestricted funds £	Restricted funds £	Total funds 30 April 2024 £	Unrestricted funds £	Restricted funds £	Total funds 30 April 2023 £
Governance costs:						
Independent Examination	1,000	-	1,000	500	-	500
Trustee Training	282	-	282	-	-	-
Trustee Indemnity Insurance	814	-	814	466	-	466
Trustee Expenses	301	-	301	17	-	17
Total	2,397	-	2,397	983	-	983

Spoons

Notes to the accounts for the year ended 30 April 2024

Note 5: Employees

5.1 Staff costs

	2024	2023
	£	£
Salaries and wages	71,721	70,997
Social security costs	5,383	4,853
Pension costs (defined contribution scheme)	1,436	1,231
Total	78,540	77,081

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 (2023: none).

5.2 Number of staff in the year

	2024	2023
Average monthly number of employees	5	6
Total	5	6

5.3 Key Management Personnel

The remuneration of the key management personnel is:

	2024	2023
	£	£
Salaries and wages	32,865	31,430
Social security costs	3,280	3,221
Pension costs (defined contribution scheme)	799	756
Total	36,944	35,407

Note 6: Debtors and prepayments

	2024	2023
	£	£
Trade debtors	-	-
Prepayments and accrued income	898	894
Total	898	894

Note 7: Cash at bank and in hand

	2024	2023
	£	£
Cash in Hand	-	-
Current Account	184,642	49,856
PayPal	-	333
Total	184,642	50,189

Spoons

Notes to the accounts for the year ended 30 April 2024

Note 8: Creditors & Accruals – amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,414	1,573
Accruals and deferred income	37,467	644
Social security and other taxes	698	677
Pensions Payable	272	232
Total	40,851	3,126

Deferred income

Deferred income

Deferred income comprises of income received by Spoons in 2023/24 for activities taking place in 2024/25

	£
Balance at 1 May 2023	-
Amounts released to income earned from charitable activities	-
Amount deferred in period	35,267
Balance at 30 April 2024	35,267

Note 9: Tangible Fixed Assets

	Equipment	Total
	£	£
Cost or Valuation		
As at 1 May 2023	1,550	1,550
Additions	-	-
Disposals	-	-
As at 30 April 2024	1,550	1,550
Depreciation		
As at 1 May 2023	1,550	1,550
Charge in year	-	-
As at 30 April 2024	1,550	1,550
Net Book Value at 30 April 2024	-	-
Net Book Value at 30 April 2023	-	-

Spoons

Notes to the accounts for the year ended 30 April 2024

Note 10: Movement in charity funds

	Balance at 1 May 2023 £	Income £	Expenditure £	Transfer £	Balance at 30 April 2024 £
Restricted Funds					
Action Together – One Oldham	-	9,768	(2,899)	-	6,869
Action Together – Peer Support	-	1,000	(1,373)	373	-
Action Together – Volunteer Celebrations	-	500	(500)	-	-
Albert Gubay Charitable Foundation	-	15,000	(12,908)	-	2,092
Comic Relief 2023	3,637	3,972	(7,609)	-	-
Global Make Some Noise	-	14,400	(3,150)	-	11,250
Tameside – Best Start for Life	-	10,000	(1,885)	-	8,115
TNL – Reaching Communities	7,913	50,900	(54,384)	-	4,429
TNL – Awards for All 2023	9,960	-	(11,736)	1,776	-
TNL – Awards for All 2024	-	18,325	(2,928)	-	15,397
True Colours	-	5,000	(3,353)	-	1,647
Total Restricted Funds	21,510	128,865	(102,725)	2,149	49,799
Unrestricted Funds					
	26,447	143,800	(73,208)	(2,149)	94,890
	26,447	143,800	(73,208)	(2,149)	94,890
Total Funds	47,957	272,665	(175,933)	-	144,689

Spoons

Notes to the accounts for the year ended 30 April 2024

Note 10: Movement in charity funds (continued)
Prior year comparative

	Balance at 1 May 2022 £	Income £	Expenditure £	Transfer £	Balance at 30 April 2023 £
Restricted Funds					
Action Together	4,614	-	(4,614)	-	-
Action Together – One Oldham	-	9,960	(9,877)	(83)	-
Action Together – Peer Support	-	1,000	(14)	(986)	-
Cash 4 Kids	78	-	(109)	31	-
Comic Relief – Covid	935	-	-	(935)	-
Comic Relief 2023	-	4,965	(1,328)	-	3,637
Grants to Grow	43,066	-	(43,409)	343	-
Groundworks – Covid	130	-	-	(130)	-
Helping Hands – Bury Council	3,439	-	(3,201)	(238)	-
Helping Hands – The Postcode Lottery	13,468	-	(14,253)	785	-
NWODN Xmas 22	-	500	(500)	-	-
Oldham Community Recovery Fund	250	-	-	(250)	-
Oldham NHS CCG Grant	465	-	-	(465)	-
Sing N Shake	858	-	(655)	(203)	-
Tampon Tax Fund	1,178	-	(1,151)	(27)	-
TNL – Reaching Communities	-	25,250	(17,337)	-	7,913
TNL – Awards for All	-	9,960	-	-	9,960
Total Restricted Funds	68,481	51,635	(96,448)	(2,158)	21,510
Unrestricted Funds					
	78,262	51,830	(105,803)	2,158	26,447
	78,262	51,830	(105,803)	2,158	26,447
Total Funds	146,743	103,465	(202,251)	-	47,957

Spoons

Notes to the accounts for the year ended 30 April 2024

Note 10: Charity funds (continued)

The accumulated unrestricted funds are for the purpose of relieving the needs of parents and families of babies who experience neonatal care in Greater Manchester by the provision of support and information, and to advance awareness and education of neonatal care, and its implications for families, to health professionals and the general public.

Details of the restricted funds and their purpose:

Action Together – One Oldham	From NICU to Home – Oldham – supporting families through transition from hospital to home with community groups and sessions
Action Together – Peer Support	Recruitment and training for volunteer peer supporters
Action Together – Volunteer Celebrations	Celebrating our volunteers
Albert Gubay Charitable Foundation	Spoons Family Support Service
Comic Relief 2023	Support for neonatal families from diverse communities
Global Make Some Noise	Help to Heal – supporting parental mental health through trauma therapy
Tameside – Best Start for Life	Peer support for neonatal families in Tameside
TNL – Reaching Communities	Sustaining support for neonatal families in Manchester
TNL – Awards for All 2023	Community play sessions
TNL – Awards for All 2024	Community play and support sessions
True Colours	Peer support volunteer programme

Note 11: Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2024 Total funds	Unrestricted funds	Restricted funds	2023 Total funds
Fixed Assets	-	-	-	-	-	-
Net current assets	103,360	82,180	185,540	29,573	21,510	51,083
Net current liabilities	(8,470)	(32,381)	(40,851)	(3,126)	-	(3,126)
	94,890	49,799	144,689	26,447	21,510	47,957

Note 12: Trustees remuneration and expenses

The trustees received no remuneration for the performance of their duties (2023: £:nil).

Two trustees were reimbursed a total of £301 for travel expenses and software costs (2023: £17).

Note 13: 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 in kind (2023: £nil).

No Trustee, or person related or connected by business to them, has received any payments or other benefits from the charity during the year.

The remuneration of the Operations Manager is shown in note 5.3.

There were no related party transactions in the financial years ending 30 April 2024 and 30 April 2023.