

**THE TOY HOUSE**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 AUGUST 2023**

Registered Charity No. 1168925

THE TOY HOUSE

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THE TOY HOUSE

Report of the trustees for the year ended 31<sup>st</sup> August 2023

The trustees present their annual report and financial statements of the charity for year ended 31<sup>st</sup> August 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charitable Incorporated Organisation Name: The Toy House  
Charitable Incorporated Organisation Number: 1168925  
Date Registered: 25<sup>th</sup> August 2016

Trustees

The trustees serving during the year to 31<sup>st</sup> August 2023, and up to the date of signing the accounts, were as follows:

Angela Kirk	
Elizabeth Osler	(resigned February 2023)
Jennifer Marsland	
Victoria Perry	
George Devlin	Chair
Christopher Farthing	Treasurer
Lesley Fraser	Vice chair
Lynne Barker	Secretary
Jonathan Coupe	
Joanna Watson	
Ray Howarth	(appointed January 2023)
Peter Howarth	(appointed April 2024)

Senior Managers

Margaret Bamber  
Jan Horan

Principal Office

91 Irlam Road  
Flixton  
Urmston  
M41 6AP

### **Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

### **Bankers**

TSB  
PO Box 373  
Leeds  
LS14 9GQ

### **Objectives and activities**

The purposes of the charity are:

The relief and education of local disabled and visually impaired children and adults by the provision of therapeutic, educational and stimulating toys and equipment and other facilities and services.

### **Structure, governance and management**

The Toy House is a Charitable Incorporated Organisation governed by its constitution dated 25th August 2016, and amended to add more Trustees on 13<sup>th</sup> February 2019, and registration as a Charitable Incorporated Organisation (Foundation) number 1168925 with the Charity Commission on 25<sup>th</sup> August 2016.

### **Appointment of trustees**

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Trustees are appointed for a period of three years and shall retire from office by rotation based on their length of service and may offer themselves for re-election.

### **Trustee induction and training**

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents. They receive ongoing support to carry out their role as trustees by the chair and more experienced members of the board.

As the charity develops we are looking to recruit new trustees with specific knowledge, skills and abilities to support this development.

### **Organisation**

The trustees administer the charity and meet monthly. Senior Managers have been appointed by the trustees to manage the day-to-day operations of the charity and they are supported by an executive committee of trustees that include the chair, treasurer, vice chair and secretary.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

### **A review of achievements and performance.**

Summary of the main activities undertaken for the public benefit in relation to our objects - In planning our activities, we keep in mind the Charity Commission's guidance on public benefit at all our trustee meetings. Also, we have considered the needs of the area we work in, ie Trafford.

The Toy House is a user led organisation that was established in 1981 by parents of children with learning disabilities to provide peer to peer support, advice, and information not available elsewhere.

We have three paid workers, one full-time and one part-time who have been with The Toy House for several years and who use their extensive expertise, skills, and knowledge to support our users. In August 2023 we recruited our third worker who also works part time.

Our paid staff are supported by a team of 40 volunteers, many of whom are users of the Toy House and our board of 10 trustees.

We are open five days a week delivering a range of activities that includes;

- Social Enterprise Group run by our volunteers with physical/learning disabilities.
- Baby Sensory, Grandparents, Twins, Stay and Play Groups.
- Work experience for Students from Bridge College.
- Tuesday craft and chatty groups.
- Carers Social Walking group.
- Knit and Natter group.
- Cream Teas for the Young at Heart.

These activities came from ideas/suggestions by users of The Toy House and our partners.

We also run:

- A Healthy Eating Course, designed to enable learning and developing confidence to cook from scratch.
- Specialist toy loan to children with learning disabilities.

We created links with other voluntary organisations and statutory services to ensure we can signpost people with specific needs to access the right type and level of information, advice and support in the local area.

The main beneficiaries are individuals, families, and communities of interest in the local area, particularly:

- Parents, grandparents, babies, toddlers, and children under school age.
- Older people and people experiencing loneliness and social isolation.
- Carers and the people they support.
- People with learning disabilities and the people who support them.
- People experiencing mental health problems and the people who support them.

We aim to make a difference to people lives by;

- Improving their mental and physical wellbeing.
- Reducing the impact of loneliness and social isolation.
- Developing their skills to become more independent.
- Reducing the impact of the cost-of-living crisis on individuals, families and communities.

In 2022/2023 we consolidated our role as a real local community hub providing community based, person centred, holistic advice, information, and support to residents in the local area and beyond.

## The Toy House

Through the financial support and investment from L and Q (previously Trafford Housing Trust) and the National Lottery Community Fund we;

- Stabilised our staffing arrangements.
- Consolidated our volunteer for success programme into our core service offer.
- Consolidated our volunteer offer as part of our overall approach to health and wellbeing;
- Created a partnership with The Bread-and-Butter Thing that provides access to advice, information and support to maximise income and more readily manage the effects of the cost-of-living crisis.
- Developed The Toy House as a local spoke and hub to as part of the neighbourhood model in the West Neighbourhood.
- Developed our relationships with health visitors, the school nursing service, and schools to support the development of the family hub model for the delivery of services

Being a user led organisation we continue to ensure the people who use the Toy House are fully engaged in deciding what we do and how we do it – we aim for everyone to have a positive experience – we regularly ask for feedback and we always include people making decisions.

We are committed to a community based, holistic, person-centred service model of service delivery – and have developed a project management framework to support this.

The framework includes;

- An executive working group of chair, vice chair, secretary, treasurer and staff.
- The wider trustee group.
- Regular discussions and conversations with our volunteers.
- Regular discussions with and feedback from people who use the Toy House.

The working group meets every month and is responsible for agreeing the key areas for development and the overall management and development of our service offer and reports to the wider trustee group, volunteers and people who use the Toy House.

Our new service offer has been developed to meet need for early intervention and prevention services that engage and involve individuals, families and communities in the design and delivery of services that promote self-help and empowerment.

In response to the pandemic Trafford created six community response hubs. The lead partner in our area is Age UK Trafford, the success of the hubs during the pandemic created the foundation for them to become lead provider of advice, information and support to people living in the area.

In recognition of the scale and local differences in an area with a population of around 40,000 the framework for service delivery through the hubs is based on a hub and spoke model. In 2022/2023 our service offer enabled us to consolidate our role as a key partner in our area.

We have built links and positive relationships with a range of partners from the VCFSE sector, Adult Social Care, Children's Services, Schools, and Colleges all of whom have contributed to the success of our community-based offer.

We have built on these relationships to create a sustainable service offer that improves the quality of life for individuals, families, and communities of interest in our local area. We are an active member of Trafford Community Collective. The Collective is a registered charity that represent the sector as a strategic partner in the development of a system-based approach to the delivery of service to Trafford residents.

As a member of the Collective, we have a good understanding of the opportunities emerging at a local level from the introduction of the new greater Manchester Integrated Care System to be part of the delivery of locally based health and care service that focus on early intervention and prevention.

In 2022/2023 we consistently responded to needs in the local area in ways that engage and involve the local community. We continued to engage people with lived experience in identifying, developing, and delivering services to meet their needs. A good example of this is a Saturday morning breakfast and bingo club that was developed by someone who uses the Toy House and understood that

## The Toy House

weekends were often a lonely time for people living on their own or people with additional support needs.

With the investment of L and Q and the National Lottery Community Fund we consolidated the work we had been doing over the previous two years – the key people involved are – our paid staff – our executive working group – our wider trustee group – our volunteers – the people who use our services – our partners from the VCFSE sector and statutory service - the wider community.

Our paid staff are responsible for coordinating and managing the delivery of activities. This includes all aspects of planning, review, monitoring and evaluation. They provide regular reports to both the executive group and the wider executive board of trustees. They lead on creating local partnership with staff and managers from partner organisations. They are responsible for providing the right level of support and supervision to our volunteers to ensure that all our activities are developed with in a safe, secure, and welcoming environment. As part of the reporting, they are responsible for collating feedback from our volunteers and people who use the Toy House, this includes any suggestions on new initiatives of changing the way we do things.

Our volunteers are a central part of the team – they lead on the delivery of our activities – they provide feedback on how things are working – they suggest new things to do – they provide valuable support to each other and they are a valuable link to the local community. The trustee led working group meets at least once a month and responsible for the overall management and delivery of activities – it is also responsible for the strategic development of the Toy House. This group includes the chair, treasurer, vice chair and secretary. The vice chair and secretary are also active volunteers.

The working group is responsible for identifying and securing funding and developing strategic patronships to enhance and support the development of the Toy House. In 2022/2023 the group initiated a conversation with the Adult Social Care at Trafford Council with a view securing additional funding to develop our offer to provide support to adults with additional needs – the outcome of the conversation a successful application for £50,000 from the Winter Programme Fund.

We will use this funding to support the continued development of the Toy House as a community hub – the specific areas we will focus on include the;

- Development of our day service offer to support people with additional needs (mental health, learning disabilities, loneliness and social isolation).
- Delivery of information, advice, and support to promote independence for older people, carers, people with learning disabilities and promote mental and physical wellbeing.
- Development and delivery of our neighbourhood befriending project.
- Continued development of employment pathways for people with additional needs.
- The development of a new personal assistant's project.

The trustee board has overall responsibility to ensure the Toy House is a well-run organisation, for providing support and challenge around new developments. It is also responsible for fundraising. The trustee board meets every three months. We currently have the right level of knowledge, skills, and experience to support our development as a local hub at the same time we are always willing to add people with additional skills.

2022/2023 has been a very positive year for the Toy House – despite the many challenges we are very optimistic and positive about the future. This optimism has been brought about through the time, commitment, and enthusiasm of all the people and groups outlined above, I would like to take this opportunity to thank all of them individually and personally for everything they do and for the immense pride, pleasure and satisfaction I get from being part of a team that creates the '**magic of the Toy House**' and makes such a positive contribution to improving the lives of so many people in the local area and beyond.

Please see our video link <https://youtu.be/rkG-GAW1fOE>

## Financial review.

We have a well-developed management framework to support the delivery of our work, the framework includes:

- An executive working group of chair, vice chair, secretary, treasurer and staff.
- Our wider trustee group.
- Regular discussions and conversations with our volunteers.
- Regular discussions with and feedback from people who use the Toy House.
- Conversations and feedback from our VCFSE and statutory partners.

The working group meet every month and is responsible for agreeing the key areas for development and the overall management of our service offer and reports to the wider trustee group, volunteers and people who use the Toy House.

Our management information system allows us to prepare accurate and up to date information on all areas of service delivery, we record; numbers of people using the Toy House, the activities they use and specific demographic and personal information that includes; age, address, gender, ethnicity.

This enables to provide regular and accurate reports to our funders, to support future developments, keep everyone up to date with current service delivery and the potential for future developments.

The framework also allows us to monitor and review our finances to ensure we are managing service delivery within our budgets and to meet the requirements of our funders.

In the period it is very pleasing to report that we have exceeded all our performance targets within our overall budget.

The funding we secured from L and Q (formerly Trafford Housing Trust) and the National Lottery Community Fund has given us a level of certainty for the next two years. The funding we have received from Trafford Council – Adult Social Care has given us the opportunity to develop the services we deliver with a view to creating a sustainable future for the Toy House.

## Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 'Treasurers Account'.

## Reserves policy and going concern

The balance held in unrestricted reserves at 31st August 2023 was £53,172 of which £44,922 are free reserves, after allowing for funds tied up in tangible fixed assets.

The Charity's main source of income is grants, toy loans and session fees, and charitable donations.

The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.



### **Risk management**

As the charity continues to establish itself the trustees will conduct regular reviews of the major risks to which the charity may be exposed and systems will be established to mitigate those risks.

### **Plans for Future Periods**

Going forward we will continue to develop and deliver services in line with our charitable objects.

We will continue to identify suitable funding opportunities while at the same time build up our income through the activities planned and organised by our fundraising committee.

We will build on the achievement of 2022/2023 with a view to developing our role as a community hub in the area.

We will continue to communicate and engage with the people who use our service, our volunteers, and the wider community to make sure we develop and deliver the right level and type of advice, information, and support to meet the needs of individuals, families, and communities in the area.

We will continue to work collaboratively with our key partners and stakeholders to support the delivery of holistic, person centred, community-based services to support the local community will securing a sustainable future for the Toy House.

## The Toy House

### 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) which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing the financial statements, the trustees will be required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments 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 a going concern basis unless it is appropriate 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 legal requirements. 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.

By order of the trustees



George Devlin  
Chair of Trustees.

21st June 2024.

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
THE TOY HOUSE  
REGISTERED CHARITY NO. 1168925**

I report on the accounts of the charity, for the Year Ended 31<sup>st</sup> August 2023, which are set out on pages 10 to 20.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

**Independent Examiner's Statement**

In connection with my examination, other than listed below, no matter has come to my attention :

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: ..... *A.M. King* .....

AM King FCCA  
Date: 21st June 2024

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 August 2023 £	Total Funds Year Ended 31 August 2022 £
<b>Income from:</b>					
Donations and legacies	(3)	2,100	-	2,100	4,261
Charitable Activities	(4)	18,475	39,112	57,587	47,494
Other Trading Activities	(5)	540	-	540	2,650
<b>Total</b>		<b>21,115</b>	<b>39,112</b>	<b>60,227</b>	<b>54,405</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	874	-	874	-
Charitable Activities	(6)	20,349	38,005	58,354	60,733
Other	(6)	521	-	521	718
<b>Total</b>		<b>21,744</b>	<b>38,005</b>	<b>59,749</b>	<b>61,451</b>
<b>Net income/(expenditure)</b>		<b>(629)</b>	<b>1,107</b>	<b>478</b>	<b>(7,046)</b>
Transfers between funds	(17)	-	-	-	-
<b>Net movement in funds</b>		<b>(629)</b>	<b>1,107</b>	<b>478</b>	<b>(7,046)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	53,801	14,188	67,989	75,035
<b>Total funds carried forward</b>	<b>(17)</b>	<b>53,172</b>	<b>15,295</b>	<b>68,467</b>	<b>67,989</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	(11)	11,826	13,851
Total fixed assets		11,826	13,851
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	1,203	358
Cash at Bank & in Hand		57,571	58,165
Total current assets		58,774	58,523
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(14)	2,133	4,385
Net current assets or liabilities		56,641	54,138
Total assets less current liabilities		68,467	67,989
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		68,467	67,989
<b>The funds of the charity:</b>			
Restricted income funds	(17)	15,295	14,188
Unrestricted income funds	(17)	53,172	53,801
Total charity funds		68,467	67,989

Approved on behalf of the Trustees Management Committee

George Devlin      Chair of Trustees

Date:    21st June 2024

The notes on pages 13 to 20 form part of these accounts.

Statement of Cash Flows for the year ended 31 August 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 August 2023	Year Ended 31 August 2022
	£	£
Net movement in funds	478	(7,046)
Add back depreciation	2,025	2,433
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(845)	232
Increase/(decrease) in creditors	(2,252)	961
<b>Net cash used in operating activities</b>	<b>(594)</b>	<b>(3,420)</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year	(594)	(3,420)
Cash and cash equivalents brought forward	58,165	61,585
<b>Cash and cash equivalents carried forward</b>	<b>57,571</b>	<b>58,165</b>

## Notes to the accounts for the year ended 31st August 2023

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 9 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(g) Costs of raising funds**

The costs of raising funds consists of events.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures, Fittings & Equipment	10%/15% reducing balance and 20%/25% on cost
--------------------------------	--

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) 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 provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 August 2023 £	Restricted Year Ended 31 August 2023 £	Total Funds Year Ended 31 August 2023 £	Total Funds Year Ended 31 August 2022 £
Donations	2,100	-	2,100	4,261
	2,100	-	2,100	4,261

Previous reporting period:

	Unrestricted Year Ended 31 August 2022 £	Restricted Year Ended 31 August 2022 £	Total Funds Year Ended 31 August 2022 £
Donations	4,261	-	4,261
	4,261	-	4,261



## 4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended 31	Year Ended
	August 2023	31 August	August 2023	31 August
	£	£	£	£
Toy Loans & Fees	18,475	-	18,475	14,715
Restricted Grants:				
Asda Foundation	-	1,612	1,612	1,200
Big Lottery Fund	-	7,500	7,500	-
Trafford Housing Trust - Hampers	-	-	-	2,070
Trafford Housing Trust - Hub	-	30,000	30,000	-
Trafford Housing Trust - Volunteer Success	-	-	-	14,549
Trafford MBC - Winter Resilience	-	-	-	10,000
Trafford Housing Trust - Summer Funding	-	-	-	4,960
	<u>18,475</u>	<u>39,112</u>	<u>57,587</u>	<u>47,494</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended 31
	August 2022	31 August	August 2022
	£	£	£
Toy Loans & Fees	14,715	-	14,715
Restricted Grants:			-
Asda	-	1,200	1,200
Trafford Housing Trust - Hampers	-	2,070	2,070
Trafford Housing Trust - Volunteer Success	-	14,549	14,549
Trafford MBC - Winter Resilience	-	10,000	10,000
Trafford Housing Trust - Summer Funding	-	4,960	4,960
	<u>14,715</u>	<u>32,779</u>	<u>47,494</u>

## 5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended 31	Year Ended
	August 2023	31 August 2023	August 2023	31 August 2022
	£	£	£	£
Rental Income	540	-	540	2,650
	<u>540</u>	<u>-</u>	<u>540</u>	<u>2,650</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended 31
	August 2022	31 August 2022	August 2022
	£	£	£
Rental Income	2,650	-	2,650
	<u>2,650</u>	<u>-</u>	<u>2,650</u>

## 6. Expenditure

	Description	Year Ended 31	Year Ended
		August 2023	31 August 2022
	£	£	£
<b>Expenditure on raising funds:</b>			
Website	874	874	-
	<u>874</u>	<u>874</u>	<u>-</u>

**Expenditure on charitable activities:**

Employment Costs	39,001	39,001	37,593
Subscriptions	-	-	78
Training	-	-	189
Partnership Fees	26	26	26
Telephone	740	740	857
Cleaning	2,846	2,846	1,616
Activity Costs	2,236	2,236	-
Refreshments	1,886	1,886	1,215
Grants Paid	2,182	2,182	6,859
Equipment	766	766	385
Bank Charges	299	299	247
Repairs and Maintenance	1,148	1,148	2,476
Heat & Light	46	46	2,890
Rent & Rates	2,500	2,500	2,389
Computer & Internet Costs	946	946	-
Insurance	353	353	351
Interest Payable	-	-	1
Governance	960	960	912
Post, Printing & Stationery	394	394	216
Depreciation	2,025	2,025	2,433
	<u>58,354</u>	<u>58,354</u>	<u>60,733</u>

**Other expenditure:**

Sundry	521	521	718
	<u>521</u>	<u>521</u>	<u>718</u>
	<u>59,749</u>	<u>59,749</u>	<u>61,451</u>

Unrestricted funds	21,744	18,945
Restricted funds	38,005	42,506
	<u>59,749</u>	<u>61,451</u>

**7. Analysis of expenditure on charitable activities**

As per note 6.

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
	-	960	960	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	912	912	type of expense
	-	912	912	

**9. Analysis of staff costs**

	Year Ended 31 August 2023	Year Ended 31 August 2022
	£	£
Wages and Salaries	38,237	36,861
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	764	732
	<u>39,001</u>	<u>37,593</u>
Charitable activities	39,001	37,593
Support costs	-	-
	<u>39,001</u>	<u>37,593</u>

The average number of employees during the year was 2 (2022: 2).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions of the key management personnel were £39,001 (2022: £36,861). No employee has benefits in excess of £60,000.

**10. Independent Examiner Fees**

	Year Ended 31 August 2023	Year Ended 31 August 2022
	£	£
Independent examination fees	960	912
	<u>960</u>	<u>912</u>

11. Tangible Fixed Assets

	Fixtures, Fittings & Equipment	Total
Cost	£	£
At 01 September 2022	22,457	22,457
Additions	-	-
At 31 August 2023	22,457	22,457
Depreciation		
At 01 September 2022	8,606	8,606
Charge for Year	2,025	2,025
At 31 August 2023	10,631	10,631
NET BOOK VALUE		
At 31 August 2023	11,826	11,826
At 31 August 2022	13,851	13,851

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2023	2022
	£	£
Debtors	20	20
Prepayments	1,183	338
	1,203	358

Debtors related to restricted funds £nil (2022: £nil) and unrestricted funds £1,203 (2022: £358).

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	1,210	3,528
Other Taxes and Social Security	923	857
	2,133	4,385

15. Deferred income

The CIO did not have any deferred income at the period end.

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Provisions for liabilities	-	-
	-	-

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 01 September 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£
General Fund	53,801	21,115	(21,744)	-	53,172
	53,801	21,115	(21,744)	-	53,172

## Previous reporting period:

	Balance at 01 September 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£
General Fund	51,120	21,626	(18,945)	-	53,801
	51,120	21,626	(18,945)	-	53,801

## Name of unrestricted fund:

General Fund

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds.

## Analysis of movements in restricted funds

	Balance at 01 September 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£
John Lewis	847	-	-	-	847
Big Lottery Fund	1,388	7,500	(7,633)	-	1,255
CAF	3,122	-	(624)	-	2,498
Groundwork	839	-	(839)	-	-
Asda Foundation	1,062	1,612	(2,101)	-	573
Johnny Spangles	2,240	-	(2,240)	-	-
SJP Charitable Foundation	388	-	(388)	-	-
Trafford Housing Trust - Summer Funding	2,318	-	(2,318)	-	-
Trafford Housing Trust	1,984	30,000	(21,862)	-	10,122
	14,188	39,112	(38,005)	-	15,295

## Previous reporting period:

	Balance at 01 September 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£
John Lewis	1,000	-	(153)	-	847
Big Lottery Fund	1,790	-	(402)	-	1,388
CAF	3,903	-	(781)	-	3,122
Groundwork	1,500	-	(661)	-	839
Tesco Bags for Life	407	-	(407)	-	-
Asda	-	1,200	(138)	-	1,062
Johnny Spangles	2,240	-	-	-	2,240
SJP Charitable Foundation	2,500	-	(2,112)	-	388
Zochonis Charitable Trust	2,340	-	(2,340)	-	-
Trafford Housing Trust - Hampers	-	2,070	(2,070)	-	-
Trafford Housing Trust - Volunteer Success	-	14,549	(14,549)	-	-
Trafford MBC - Winter Resilience	-	10,000	(10,000)	-	-
Trafford Housing Trust - Summer Funding	-	4,960	(2,642)	-	2,318
Trafford Housing Trust	8,235	-	(6,251)	-	1,984
	23,915	32,779	(42,506)	-	14,188

Name of restricted fund:	Description, nature and purpose of the fund
John Lewis	for the purchase of outdoor toys
Big Lottery Fund	for salaries and future depreciation
CAF	the balance on this fund represents future depreciation
Groundwork	for marketing and publicity
Asda Foundation	for project costs
Johnny Spangles	for staff salaries
SJP Charitable Foundation	for a bathroom/window
Trafford Housing Trust - Summer Funding	for children's support
Trafford Housing Trust	for salaries.

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	8,250	-	3,576	11,826
Cash at bank and in hand	45,852	-	11,719	57,571
Other net current assets/(liabilities)	(930)	-	-	(930)
Creditors of more than one year	-	-	-	-
Total	53,172	-	15,295	68,467

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	8,321	-	5,530	13,851
Cash at bank and in hand	49,507	-	8,658	58,165
Other net current assets/(liabilities)	(4,027)	-	-	(4,027)
Creditors of more than one year	-	-	-	-
Total	53,801	-	14,188	67,989

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.