

OUTREACH COMMUNITY AND RESIDENTIAL SERVICES

England & Wales · Charity number 1184970

Details

Status Registered

Legal form CIO

Registered 2019-08-20

Register [View on the Charity Commission register](#)

Contact

Address 35-37 Blackburn Street
Radcliffe
Manchester
M26 1NR

Phone 01617403456

Email akilah.akinola@outreach.co.uk

Website www.outreach.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO RELIEVE PEOPLE WITH LEARNING DISABILITY AND/OR MENTAL HEALTH NEEDS, WITH OR WITHOUT A PHYSICAL IMPAIRMENT, IN PARTICULAR, BUT NOT EXCLUSIVELY, SUCH PERSONS OF THE JEWISH FAITH.

Activities: Providing quality care & support to people with learning difficulties or mental health needs to live in the community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,777,803	£2,911,600	£1,137,433	96
2024-03-31	£2,817,757	£2,845,063	£1,238,248	91
2023-03-31	£2,490,285	£2,517,712	£1,243,234	82
2022-03-31	£2,760,691	£1,603,819	£1,193,928	86
2021-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Dr PETER JOSEPH ELTON	Chair	
BARRY FINE		
IVOR SILVER		

OUTREACH COMMUNITY AND RESIDENTIAL SERVICES

England & Wales - Charity number 1184970

Accounts

Charity Number: 1184970

Outreach Community and Residential Services
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2025

Outreach Community and Residential Services

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Outreach Community and Residential Services REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Peter Elton Ivor Silver Barry Fine FCA Barbara Pearlman John Knight Sam Bolton Tracy Allweis
Charity Number in England and Wales	1184970
Principal Address	35-37 Blackburn Street Radcliffe Manchester M26 1NR
Auditors	Langers MN Limited Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal Bankers	Nat West Bank plc 463 Bury Old Road Prestwich Manchester M25 1AB Santander Bridle Road Bootle Merseyside GIR 0AA
HR	Peninsula Victoria Place Manchester M4 4FB

Outreach Community and Residential Services

TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Outreach Community and Residential Services present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

OUR VALUES

We will always strive to create:

- Sense of Worth and Sense of Self-Worth within the organisation
- Inclusion - People are more than the service they receive or the role they are employed in
- Empowerment - Encourage development and opportunity for creativity
- Equal but Different - A holistic approach which is responsive and as adaptable as we can be
- Empathy - We actively listen and are not judgemental
- Fair and Transparent - Only doing things that are useful and meaningful

Objectives

The objects of the CIO are to relieve people with learning disability and/or mental health needs, with or without a physical impairment, in particular, but not exclusively, such persons of the Jewish faith.

The short term and longer term aims and objectives.

The aims of the charity are to provide residential care and supported living accommodation in the Manchester area in adapted accommodation and to provide community support that is coordinated from the domiciliary team. We acquire more mobility accessible accommodation to meet the growing needs of service users. To also increase its offer of leisure and social opportunities via the community hub and café.

The charity's strategies for achieving its aims and objectives in the future.

The charity looks to achieve its strategic aims and carry out its operational objectives of the year by working closely with Local Authority Social Service Departments and Health Authorities in determining and providing for the needs of its service users.

Outreach will continue with its person-centered way of working to support people with learning disability and/or mental Health needs in residential care homes, supported living and in the community. It will do so in line with its values which seek to create a sense of worth and self-worth amongst service users and staff: inclusion, empowerment, equality and respects differences, empathy, fairness and transparency. It will work to continuously improve its support to people, to help them make positive decisions about their support. It will continue to create personalised packages and work in partnership to deliver high quality, flexible, valued results that create sustainable change for people. It will invest in service quality and impact improvement and develop new innovative and responsive services that provide holistic support for people. Outreach is committed to person-centred ways of working to facilitate collaboration between its broad range of services.

Outreach will seek to grow gradually to a level at which the senior officers can still know directly all service users and staff. It will strive to expand domiciliary support provision and develop further leisure and social opportunities including the greater use of its community hub. It will aim to increase the number of supported living services by working in partnership with property developing organisations. It will make every attempt to meet the needs of members of the Jewish community who would like to choose Outreach for their support whilst providing services to people in the wider community.

Outreach Community and Residential Services

TRUSTEES' REPORT

for the financial year ended 31 March 2025

Outreach will invest in its workforce development strategies in order to attract, retain and reward a skilled and motivated workforce. It will invest in updating and improving its methods of communicating with staff and recording and accessing information in real time. It will actively work to promote the use of volunteers who presently help run the café, open days and events within the community hub. It will look to use volunteers to further help enrich the lives of its service users.

The contribution of volunteers during the year.

We have volunteers who have helped us with the running of the café, open days and events within the community hub. Volunteers have been focused on helping to run the community hub coffee lounge, making and serving coffees, drinks and food. They have given their time not only physically helping in the coffee lounge but also completing food handling certificates.

Structure, Governance and Management

Structure

The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

The governing document is dated 15 April 2019.

The trustees are all individuals.

The policies and procedures for the induction and training of trustees.

The Board keeps the skill requirements for the trustee body under review and provides additional training where necessary. All new Trustees receive an induction programme, which covers strategic and operational objectives, documentation, obligations, and staffing structures. The induction process for any newly appointed trustee comprises of

- A series of meetings with the Chief executive and existing executive committee of trustees.
- Governance handbooks for members and trustees support Outreach's Articles by setting out policies, procedures and practices that the trustees will adopt in the fulfilment of their responsibility.
- Accompanied visits to various services.

Governance

The charity's organisational structure.

Outreach is a CIO governed by a Constitution dated 15 April 2019. There were three first trustees. The trustees have the power to appoint additional trustees. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the trustees. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The members of the CIO are its trustees. The only persons eligible to be members of the CIO are its trustees. The trustees may create associate or other classes of non-voting membership and determine the rights and obligations of such members.

Any decision to amend the constitution, merge, wind up or dissolve the CIO must be made by member resolution.

The trustees may designate any of their meetings as a general meeting of the members.

There is a finance subcommittee which consists of the treasurer Barry Fine, Ivor Silver, the finance Manager and the Chief Executive and meets at least 8 times a year.

How the charity makes decisions and how decisions are delegated.

There is a document which outlines the decision-making process which dictates levels of decisions and delegated authority, which has been approved by trustees.

There are clear distinctions between the role of trustees and the leadership team. The board of trustees holds a range of reserved matters and delegates certain authority to the executive team in order to run the organisation efficiently. Matters such as policy, strategy and budgets are prepared by the leadership team for consideration and approval by the trustees, who then monitor the implementation of these plans. There are a number of board committees with clear terms of reference.

The committees include:

Finance - which ensures the board receives the appropriate financial information for planning, performance monitoring

Outreach Community and Residential Services TRUSTEES' REPORT

for the financial year ended 31 March 2025

and major decisions. The minutes of the meetings are made available to all trustees on a timely basis. The committees meet at least 8 times per annum.

External pay benchmarking via the use of market data taken from sector pay surveys and reports.

We have a range of detailed human resource policies to support our charitable objectives, which are reviewed regularly and ensure compliance with employment legislation.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated
Akilah Akinola - Chief Executive
Louise Carter - Director of Operations

Review of Achievements and Performance

The main activities undertaken in relation to those purposes during the year.

The policies adopted to further the objectives are the provision of residential care accommodation, supported living services and domiciliary support.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives when planning future activities.

The main achievements and performance of the charity during the year.

In the period to 31 March 2025 the charity provided over 10 social, community and wellbeing services for adults who have a learning disability, mental health needs, sensory or physical impairment. The charity continues to provide residential support services for 15 people within 2 houses and 6 flats and 30 within supported living services (30 service users in 2024). Within the C.S.T Domiciliary service, we are providing 3 service users with approximately 86 hours of support per week. (5 service users in 2024) The organisation provides sessions via the drop-in centre, offering leisure and social opportunities for service users.

There have been a significant increase in voids over the year due to an increase in vacancies within services and delays in matching suitable referrals. Therefore, we are looking to cut costs across the board. We are still paying the staff the real living wage rather than the Minimum living wage.

Fundraising activities during the year.

The fundraising consultant Marie Davies and her assistant Jeff Massey have been supporting us with fundraising in particular for the Community hub and café. We have discussed ending the contract in order to reduce costs.

Financial Review

Cuts to local authority funding is continuing to have an impact within health & social care. The Organisation has tried to achieve full cost recovery from the local authorities who are the main purchasers of services.

The overall Deficit for the period before revaluations was £133,797(2024 £27,306. The Trustees expect charity to operate in the future with a small surplus with a fuller occupancy.

During this period Fundraising costs for 2025 were £18,810 (2024 £18,505). The majority of costs were generated by M Davies for raising funds on our behalf. Income from fundraising was £24,086 (2024 £46,015).

Income from Legacies was £0 (2024 £0).

The trustees are grateful to the donors for their continued support.

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

Results

At the end of the financial year the charity has assets of £1,372,459 (2024 - £1,480,511) and liabilities of £235,026 (2024 - £242,263). The net assets of the charity have decreased by £100,815.

Review of the Financial Position

Transfer from Unrestricted Revenue Funds was required to clear the deficit on the Volunteer Manager, Community Hub, Voyager 8 Ceiling Hoist Fund, Dementia Group and Drop-In Changing Table funds.

After considering the above the board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Outreach Community and Residential Services

TRUSTEES' REPORT

for the financial year ended 31 March 2025

Reserves Position and Policy

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level sufficient to cover management and support costs during periods of fluctuating income. The organisation has taken and is taking steps to ensure that cash flow covers the obligations of the present level of activity.

There are no projects that have been commenced which require further capital of funding.

The trustees confirm on a fund-by-fund basis that the charity's assets are available and adequate to fulfil the obligations of the charity. The trustees plan to retain monies in the next few years to replenish the reserves to a level suitable to the new level of operations.

Principal Risks and Uncertainties

Principal Risks and Uncertainties

The trustees have assessed the major risk to which the charity is exposed, in particular, those related to the operations and finance of the trust and are satisfied that systems are in place to mitigate the trust's exposure to major risk.

The Trustees are responsible for ensuring effective risk management and ensuring that appropriate measures are in place to manage risks. Corporate risks are reviewed by the Trustees to satisfy themselves that adequate controls are in place. On an ongoing basis operational risks are reported to every management meeting (six per year) to keep them abreast and up to date with the main current issues and the actions being taken to mitigate these risks. Over the reporting period the main risks identified centred around the ability of the organisation to respond to changes in demand and to achieve fee increases in line with the predicted growth in costs, especially with the cost implications of the National Real Living Wage, which local authorities are asking us to pay staff. This in turn may affect the ability of the organisation to meet its liabilities. Another major risk is the continuing decrease in Local Authority funding. The cost-of-living crisis is also having a significant impact on costs. Another major risk is the ability of the organisation to attract and retain the necessary level of staff to support services and to provide a fair, equitable and competitive pay and reward package. Also, our workforce in particular at management level is aging and we need to be succession planning. To help alleviate these risks the organisation has invested in new marketing materials to attract potential service users, staff and volunteers. In addition, to focus more time to help identify new areas of demand and support on submitting tenders.

The key priorities are as follows:

- The charity is committed to its values and its person-centred way of working and continuing to support people with learning disability and/or mental health needs in residential care homes, supported living and in the community. The good reputation of the charity is leading to more referrals, which is planned to lead to a gradual expansion of the charity's services.
- Outreach is committed to person-centred ways of working to facilitate collaboration between its broad range of services. It will continue to invest in its workforce development strategies in order to attract, retain and reward a skilled and motivated workforce.
- To invest in updating and improving its methods of communicating with staff and recording and accessing information in real time.
- Invest in service quality and impact improvement and develop new innovative and responsive services that provide holistic support for people. Outreach will adapt to the changing needs of the people it supports, its partners and commissioners
- In a changing landscape, the charity will work to continuously improve its support to people, to help them make positive decisions about their support. It will continue to create personalised packages and work in partnership to deliver high quality, flexible, valued results that create sustainable change for people.
- To continue expanding domiciliary support provision and develop further leisure and social opportunities by developing and investing in the community hub.
- Increasing the number of supported living services by working in partnership with property developing organisations.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

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 - Outreach is committed to person-centred ways of working to facilitate collaboration between its broad range of services. It will continue to invest in its workforce development strategies in order to attract, retain and reward a skilled and motivated workforce.
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Outreach Community and Residential Services

TRUSTEES' REPORT

for the financial year ended 31 March 2025

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Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Outreach Community and Residential Services subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Investment policy and investment objectives.

The investment in assets such as properties is vested in the Custodian Trustees and are held by them.

The trustees have the power to invest in such assets as they see fit.

The charity's principal assets are properties, which are used as accommodation for residential care and supported living service users and have been acquired in accordance within the powers of the governing instrument. These were acquired for the purpose of providing accommodation for service users, and as such the trustees regard this as being held for a long term. The property assets of the Trust are included in the accounts at valuation, an external valuation took place in 31 March 2023 and subsequent years are on an open market basis using the house price index for the local authority area. It is the trustees' intention that external revaluations are done on a triennial basis.

Approved by the Board of Trustees on _____ and signed on its behalf by:

Barry Fine FCA
Trustee

Outreach Community and Residential Services

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on _____ and signed on its behalf by:

Barry Fine FCA
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of Outreach Community and Residential Services

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Outreach Community and Residential Services ('the charity') for the financial year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT

to the Members of Outreach Community and Residential Services

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 10, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of trustees and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
 - considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
 - investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, the Charity Commission and the charity's legal advisors; and

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to

INDEPENDENT AUDITOR'S REPORT

to the Members of Outreach Community and Residential Services

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

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

LANGERS MN LIMITED

Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

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Outreach Community and Residential Services STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	7,086	17,000	24,086	8,440	37,575	46,015
Charitable activities							
Residential care accommodation, supported living services and domiciliary support	3.2	2,739,556	10,623	2,750,179	2,750,863	16,484	2,767,347
Investments	3.3	952	-	952	1,696	-	1,696
Other income	3.4	2,586	-	2,586	2,699	-	2,699
Total income		2,750,180	27,623	2,777,803	2,763,698	54,059	2,817,757
Expenditure							
Raising funds	4.1	2,126	16,684	18,810	2,426	16,079	18,505
Charitable activities	4.2	2,866,583	26,207	2,892,790	2,772,151	54,407	2,826,558
Total Expenditure		2,868,709	42,891	2,911,600	2,774,577	70,486	2,845,063
Net income/(expenditure)		(118,529)	(15,268)	(133,797)	(10,879)	(16,427)	(27,306)
Transfers between funds		(29,411)	29,411	-	(17,974)	17,974	-
Other recognised gains/(losses):							
Surplus/(deficit) for the financial year		(147,940)	14,143	(133,797)	(28,853)	1,547	(27,306)
Net gains/(losses) on investments		32,982	-	32,982	22,321	-	22,321
Net movement in funds for the financial year		(114,958)	14,143	(100,815)	(6,532)	1,547	(4,985)
Reconciliation of funds:							
Total funds beginning of the year	17	1,187,552	50,696	1,238,248	1,194,084	49,149	1,243,233
Total funds at the end of the year		1,072,594	64,839	1,137,433	1,187,552	50,696	1,238,248

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Outreach Community and Residential Services

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	<u>927,327</u>	<u>918,486</u>
Current Assets			
Debtors	10	281,214	237,838
Investments	11	561	420
Cash at bank and in hand	12	<u>163,357</u>	<u>323,767</u>
		<u>445,132</u>	<u>562,025</u>
Creditors: Amounts falling due within one year	13	<u>(235,026)</u>	<u>(242,263)</u>
Net Current Assets		<u>210,106</u>	<u>319,762</u>
Total Assets less Current Liabilities		<u><u>1,137,433</u></u>	<u><u>1,238,248</u></u>
Funds			
Restricted trust funds		64,839	50,696
General fund (unrestricted)		<u>1,072,594</u>	<u>1,187,552</u>
Total funds	17	<u><u>1,137,433</u></u>	<u><u>1,238,248</u></u>

The total unrestricted funds includes a revaluation reserve of £(32,982) (2024 - £(136,108))

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on _____ and signed on its behalf by

Barry Fine FCA
Trustee

Outreach Community and Residential Services

STATEMENT OF CASH FLOWS

for the financial year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		(100,815)	(4,985)
Adjustments for:			
Gains and losses on investments		(33,123)	(22,414)
Depreciation		37,049	42,239
Interest receivable and similar income		(937)	(1,685)
Interest payable and similar expenses		538	2,153
Gains and losses on disposal of fixed assets		4,887	4,083
		<u>(92,401)</u>	<u>19,391</u>
Movements in working capital:			
Movement in debtors		(43,376)	67,870
Movement in creditors		11,598	(17,641)
		<u>(124,179)</u>	<u>69,620</u>
Cash (used in)/generated from operations		(124,179)	69,620
Interest paid		(538)	(2,153)
		<u>(124,717)</u>	<u>67,467</u>
Cash flows from investing activities			
Interest received		937	1,685
Payments to acquire tangible assets		(20,166)	(17,043)
Receipts from disposal of tangible assets		2,371	-
		<u>(16,858)</u>	<u>(15,358)</u>
Net cash used in investment activities		(16,858)	(15,358)
Cash flows from financing activities			
New short term loan		538	1,871
Repayment of short term loan		(19,373)	(21,254)
		<u>(18,835)</u>	<u>(19,383)</u>
Net cash used in financing activities		(18,835)	(19,383)
Net (decrease)/increase in cash and cash equivalents		(160,410)	32,726
Cash and cash equivalents at the beginning of the year		323,767	291,041
Cash and cash equivalents at the end of the year	12	163,357	323,767

Outreach Community and Residential Services

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Outreach Community and Residential Services is a charity incorporated in England. The registered office of the charity is 35-37 Blackburn Street, Radcliffe, Manchester, M26 1NR which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The charity constitutes a public benefit entity as defined by FRS102.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	at valuation
Fixtures, fittings and equipment	15% Net Book Value

Investments

Current asset investments are stated at the lower of cost and net realisable value.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations individually less than £1,000	6,836	-	6,836	7,540
Donations individually more than £1,000	-	2,000	2,000	2,000
Grants individually less than £1,000	250	1,700	1,950	3,425
Grants individually more than £1,000	-	13,300	13,300	33,050
	<u>7,086</u>	<u>17,000</u>	<u>24,086</u>	<u>46,015</u>

Prior year restricted income; Donations individually more than £1,000 - £2,000; Grants individually less than £1,000 - £2,525; Grants individually more than £1,000 - £33,050.

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

3.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Residential care accommodation, supported living services and domiciliary support:				
Residential Care	2,570,059	-	2,570,059	2,453,574
Community Contracts	120,638	-	120,638	247,831
Service Agreement Contracts	26,127	10,623	36,750	45,025
Cafe	22,732	-	22,732	20,917
	<u>2,739,556</u>	<u>10,623</u>	<u>2,750,179</u>	<u>2,767,347</u>

Prior year restricted income; Service Agreement Contracts £16,484.

3.3 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Dividend Income	15	-	15	11
Bank Interest Receivable	937	-	937	1,685
	<u>952</u>	<u>-</u>	<u>952</u>	<u>1,696</u>

3.4 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Sundry other income	2,445	-	2,445	2,606
Unrealised gains/(losses) on investments	141	-	141	93
	<u>2,586</u>	<u>-</u>	<u>2,586</u>	<u>2,699</u>

4. EXPENDITURE				2025	2024
4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	£	£
Fundraising Fees	-	-	18,074	18,074	17,625
Other Expenses	-	-	736	736	880
	<u>-</u>	<u>-</u>	<u>18,810</u>	<u>18,810</u>	<u>18,505</u>

Restricted expenditure: Fundraising Fees £16,685 (2024 £16,079).

4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Gross wages and salaries	2,007,192	-	223,516	2,230,708	2,182,205
Employers' NI	171,666	-	60,205	231,871	213,232
Travel and Subsistence	8,621	-	114	8,735	10,002
Establishment - Rent, Rates, Light & Heat, Repairs & Maintenance and Insurance	155,351	-	26,049	181,400	173,766
Residential Care Costs	43,893	-	-	43,893	44,491
Service Agreement Contracts	3,701	-	-	3,701	6,186
Telephone	4,117	-	3,993	8,110	7,096
Staff Training	12,110	-	9,874	21,984	14,045
Café	10,269	-	-	10,269	10,614
Defined contribution pension cost - administrative staff	-	-	48,065	48,065	47,056
Recruitment expenses	-	-	100	100	282

Outreach Community and Residential Services

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Volunteers' expenses	-	-	286	286	87
Printing, postage and stationery	-	-	5,769	5,769	6,339
Hire of equipment	-	-	1,626	1,626	3,157
Software licences and expenses	-	-	27,635	27,635	23,160
Insurance	-	-	4,059	4,059	4,019
Disposal of assets	-	-	4,887	4,887	4,083
Other legal and professional	-	-	10,957	10,957	13,895
Loan interest	-	-	538	538	2,153
Depreciation & Amortisation in total for the period	-	-	37,049	37,049	42,239
Bad debt provision	-	-	-	-	7,799
Governance Costs (Note 4.3)	-	-	11,148	11,148	10,652
	<u>2,416,920</u>	<u>-</u>	<u>475,870</u>	<u>2,892,790</u>	<u>2,826,558</u>

Restricted expenditure: Gross wages and salaries £5,823 (2024 £27,315); Establishment - Rent, Rates, Light & Heat, Repairs & Maintenance and Insurance £50 (2024 £1,122); Service Agreement Contracts £3,701 (2024 £6,186); Disposal of assets £82 (2024 £227); Depreciation & Amortisation in total for the period £16,551 (2024 £18,922); Bad debt provision £0 (2024 £635).

4.3 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Auditor's fees	-	-	6,285	6,285	5,976
Bank Charges & Interest	-	-	4,863	4,863	4,676
	<u>-</u>	<u>-</u>	<u>11,148</u>	<u>11,148</u>	<u>10,652</u>
4.4 SUPPORT COSTS	Cost of Raising Funds	Charitable Activities	Governance Costs	2025	2024
	£	£	£	£	£
Support	18,810	464,722	11,148	494,680	504,775
	<u>18,810</u>	<u>464,722</u>	<u>11,148</u>	<u>494,680</u>	<u>504,775</u>
5. NET INCOME				2025	2024
				£	£
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				37,049	42,239
Deficit on disposal of tangible fixed assets				4,887	4,083
Operating lease rentals					
- Land and buildings				170,435	161,774
Auditor's remuneration:					
- audit services				6,285	5,976
				<u>6,285</u>	<u>5,976</u>
6. INVESTMENT AND OTHER INCOME				2025	2024
				£	£
Sundry income				2,445	2,606
Bank interest				937	1,685
Investment income				15	11
				<u>3,397</u>	<u>4,302</u>
7. INTEREST PAYABLE AND SIMILAR CHARGES				2025	2024
				£	£
On bank loans and overdrafts				538	2,153
				<u>538</u>	<u>2,153</u>

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Charitable Activities	84	80
Management and administration	12	11
	<u>96</u>	<u>91</u>

The staff costs comprise:

	2025 £	2024 £
Wages and salaries	2,230,708	2,182,205
Social security costs	231,871	213,232
Pension costs	48,065	47,056
	<u>2,510,644</u>	<u>2,442,493</u>

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-
£70,000-£80,000 - 1 (2024 1)

The pension details of such higher paid staff were :-

Contributions for the provision of money purchase pension - £1,321 (2024 £1,321)

Chief Executive Officer

The remuneration in the year was - £76,264 (2024 £72,527)

Pension contributions paid by the employer - £1,321 (2024 £1,321)

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost or Valuation			
At 1 April 2024	682,321	351,166	1,033,487
Additions	-	20,166	20,166
Disposals	-	(12,010)	(12,010)
Revaluation	32,982	-	32,982
At 31 March 2025	<u>715,303</u>	<u>359,322</u>	<u>1,074,625</u>
Depreciation			
At 1 April 2024	-	115,001	115,001
Charge for the financial year	-	37,049	37,049
On disposals	-	(4,752)	(4,752)
At 31 March 2025	<u>-</u>	<u>147,298</u>	<u>147,298</u>
Net book value			
At 31 March 2025	<u>715,303</u>	<u>212,024</u>	<u>927,327</u>
At 31 March 2024	<u>682,321</u>	<u>236,165</u>	<u>918,486</u>

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

9.1. TANGIBLE FIXED ASSETS CONTINUED

Tangible fixed assets included at a valuation would have been included on a historical cost basis at:

	2025 £	2024 £
Cost	11,126	11,126
Depreciation	(1,780)	(1,335)
Net book value	<u>9,346</u>	<u>9,791</u>

Freehold properties were valued by the Trustees using local authority house price index. The last external valuation was an open market basis valuation as at 24 March 2023 by Aubrey Lee Home Limited, trading as Aubrey Lee & Company.

10. DEBTORS	2025 £	2024 £
Trade debtors	246,826	206,574
Other debtors	5,549	4,575
Taxation and social security costs (Note 14)	1,758	-
Prepayments and accrued income	27,081	26,689
	<u>281,214</u>	<u>237,838</u>
11. INVESTMENTS	2025 £	2024 £
Listed investments	561	420
12. CASH AND CASH EQUIVALENTS	2025 £	2024 £
Cash and bank balances	163,357	323,767
13. CREDITORS Amounts falling due within one year	2025 £	2024 £
Bank loan	-	18,835
Trade creditors	74,332	65,614
Taxation and social security costs (Note 14)	41,810	52,351
Other creditors	100,040	90,178
Accruals and deferred income	18,844	15,285
	<u>235,026</u>	<u>242,263</u>
14. TAXATION AND SOCIAL SECURITY	2025 £	2024 £
Debtors:		
Income tax	1,758	-
Creditors:		
PAYE / NI	<u>41,810</u>	<u>52,351</u>

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

15. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £48,065 (2024 - £47,056).

16. RESERVES

	Revaluation reserve	Funds	Total
	£	£	£
At the beginning of the year	-	1,238,248	1,238,248
	32,982	-	32,982
Deficit for the financial year	-	(133,797)	(133,797)
At the end of the year	<u>32,982</u>	<u>1,104,451</u>	<u>1,137,433</u>

17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	1,194,084	49,149	1,243,233
Movement during the financial year	(6,532)	1,547	(4,985)
At 31 March 2024	1,187,552	50,696	1,238,248
Movement during the financial year	(114,958)	14,143	(100,815)
At 31 March 2025	<u>1,072,594</u>	<u>64,839</u>	<u>1,137,433</u>

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Gains and losses £	Balance 31 March 2025 £
Restricted funds						
Service	19,711	10,623	8,981	-	-	21,353
Agreements						
Day Centre and Activities Appeal	-	4,700	10,289	8,589	-	3,000
Staff Bonus	-	2,000	2,000	-	-	-
Volunteer Manager Program	-	-	1,668	1,668	-	-
Community Hub	-	-	13,166	13,166	-	-
Celebratory Events	3,240	-	64	64	-	3,240
Groundwork	678	-	28	28	-	678
Voyager 8 Ceiling Hoist	-	-	552	552	-	-
Disability Bathroom	452	-	118	118	-	452
Defibrillator	804	-	102	102	-	804
Café	10,144	-	828	828	-	10,144
Lockdown Helpline	7,680	-	119	119	-	7,680
Smart TV	1,954	-	249	249	-	1,954
Moveable Partition Wall	3,567	-	-	-	-	3,567
Hub Tablets, Tables and Headsets	558	-	-	-	-	558
Lift	1,908	9,300	(556)	-	-	10,652
Laptops for training	-	-	(1,112)	1,147	-	35
Kids Eat Free	-	1,000	(278)	-	-	722
Dementia Group	-	-	(2,503)	2,503	-	-

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Drop-In						
Changing Table	-	-	(278)	278	-	-
	<u>50,696</u>	<u>27,623</u>	<u>42,891</u>	<u>29,411</u>	<u>-</u>	<u>64,839</u>
Unrestricted funds						
Unrestricted	1,187,552	2,750,180	2,868,709	(29,411)	32,982	1,072,594
General						
Total funds	<u>1,238,248</u>	<u>2,777,803</u>	<u>2,911,600</u>	<u>-</u>	<u>32,982</u>	<u>1,137,433</u>

Unrestricted Funds

Unrestricted General

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revaluation Reserve

This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted Funds

Service Agreements

Funds to be used in accordance with the service agreements

Day Centre and Activities Appeal

Funds to be used on the Day Centre and Activities

Staff Bonus

Funds to be used to pay staff bonuses

Volunteer Manager Program

Funds to be used to provide a volunteer manager responsible for recruiting, training and co-ordinating the activities of our volunteers.

Community Hub

Funds to be used to provide a community centre.

Celebratory Events

Funds used to hold 40th anniversary summer ball.

Groundwork

Funds used for groundwork

Voyager 8 Ceiling Hoist

Funds used to install Voyager 8 Ceiling Hoist

Disability Bathroom

Funds used to install Disability Bathroom

Sherbourne House Garden

Funds used to renovate the Sherbourne House Garden

Defibrillator

Funds used to purchase a defibrillator

Tablet Computers

Funds used to purchase tablet computers

Café

Funds used to set up the Café

Lockdown Helpline

A Lottery grant to fund a lockdown helpline

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Smart TV

Funds used to purchase a Smart TV

Moveable Partition Wall

Funds used to purchase a moveable partition wall

Hub Tablets, Tables and Headsets

Funds used to purchase tablets, tables and headsets for the Hub

Lift

Funds used to install a lift in head office

Laptops for training

Funds used to purchase laptops

Kids Eat Free

Funds used to provide free meals for children

Dementia Group Drop In

Funds used to run a drop in centre

Changing Table

Funds used to provide a changing table

17.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	93,987	66,482	(95,630)	64,839
Unrestricted general funds	833,340	470,970	(231,716)	1,072,594
	<u>927,327</u>	<u>537,452</u>	<u>(327,346)</u>	<u>1,137,433</u>

18. OPERATING LEASE COMMITMENTS

	2025 £	2024 £
Within one year	4,859	5,581
Within two to five years	125,179	150,000
Over five years	-	-
	<u>130,038</u>	<u>155,581</u>

19. RELATED PARTY TRANSACTIONS

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

20. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance £	Cash flows £	Closing balance £
Short-term borrowings	(18,835)	18,835	-
Total liabilities from financing activities	<u>(18,835)</u>	<u>18,835</u>	-
Total Cash at bank and in hand (Note 12)			163,357
Total net debt			<u>163,357</u>

Outreach Community and Residential Services
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

21. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

OUTREACH COMMUNITY AND RESIDENTIAL SERVICES

England & Wales - Charity number 1184970

Accounts

Charity Number: 1184970

Outreach Community and Residential Services
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2024

Outreach Community and Residential Services

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Outreach Community and Residential Services REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Peter Elton Ivor Silver Barry Fine FCA Barbara Pearlman John Knight Sam Bolton Tracy Allweis
Charity Number in England and Wales	1184970
Principal Address	35-37 Blackburn Street Radcliffe Manchester M26 1NR
Auditors	Langers MN Limited Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY GB
Principal Bankers	Nat West Bank plc 463 Bury Old Road Prestwich Manchester M25 1AB Santander Bridle Road Bootle Merseyside GIR 0AA
HR	Peninsula Victoria Place Manchester M4 4FB

Outreach Community and Residential Services TRUSTEES' REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Outreach Community and Residential Services present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

OUR VALUES

We will always strive to create:

- Sense of Worth and Sense of Self-Worth within the organisation
- Inclusion - People are more than the service they receive or the role they are employed in
- Empowerment - Encourage development and opportunity for creativity
- Equal but Different - A holistic approach which is responsive and as adaptable as we can be
- Empathy - We actively listen and are not judgemental
- Fair and Transparent - Only doing things that are useful and meaningful

Objectives

The objects of the CIO are to relieve people with learning disability and/or mental health needs, with or without a physical impairment, in particular, but not exclusively, such persons of the Jewish faith.

The short term and longer term aims and objectives.

The aims of the charity are to provide residential care and supported living accommodation in the Manchester area in adapted accommodation and to provide community support that is coordinated from the domiciliary team. We acquire more mobility accessible accommodation to meet the growing needs of service users. To also increase its offer of leisure and social opportunities via the community hub and café.

The charity's strategies for achieving its aims and objectives in the future.

The charity looks to achieve its strategic aims and carry out its operational objectives of the year by working closely with Local Authority Social Service Departments and Health Authorities in determining and providing for the needs of its service users.

The contribution of volunteers during the year.

Have been fortunate to have continued funding for the post of a volunteer Manager. We have had volunteers who have helped us with the running of the café, open days and events within the community hub. Volunteers have been focused on, helping to run the community hub coffee lounge, making and serving coffees, drinks and food. They have given their time not only physically helping in the coffee lounge but also completing the food handling certificates.

Outreach Community and Residential Services

TRUSTEES' REPORT

for the financial year ended 31 March 2024

Structure, Governance and Management

Structure

The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

The governing document is dated 15 April 2019.

The trustees are all individuals.

The policies and procedures for the induction and training of trustees.

The Board keeps the skill requirements for the trustee body under review and provides additional training where necessary. All new Trustees receive an induction programme, which covers strategic and operational objectives, documentation, obligations, and staffing structures. The induction process for any newly appointed trustee comprises of

- A series of meetings with the Chief executive and existing executive committee of trustees.
- Governance handbooks for members and trustees support Outreach's Articles by setting out policies, procedures and practices that the trustees will adopt in the fulfilment of their responsibility.
- Accompanied visits to various services.

Governance

The charity's organisational structure.

Outreach is a CIO governed by a Constitution dated 15 April 2019. There were three first trustees. The trustees have the power to appoint additional trustees. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the trustees. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The members of the CIO are its trustees. The only persons eligible to be members of the CIO are its trustees. The trustees may create associate or other classes of non-voting membership and determine the rights and obligations of such members.

Any decision to amend the constitution, merge, wind up or dissolve the CIO must be made by member resolution.

The trustees may designate any of their meetings as a general meeting of the members.

There is a finance subcommittee which consists of the treasurer Barry Fine, Ivor Silver, the finance Manager and the Chief Executive and meets at least 8 times a year.

How the charity makes decisions and how decisions are delegated.

There is a document which outlines the decision-making process which dictates levels of decisions and delegated authority, which has been approved by trustees.

There are clear distinctions between the role of trustees and the leadership team. The board of trustees holds a range of reserved matters and delegates certain authority to the executive team in order to run the organisation efficiently. Matters such as policy, strategy and budgets are prepared by the leadership team for consideration and approval by the trustees, who then monitor the implementation of these plans. There are a number of board committees with clear terms of reference.

The committees include:

Finance - which ensures the board receives the appropriate financial information for planning, performance monitoring and major decisions. The minutes of the meetings are made available to all trustees on a timely basis. The committees meet at least 8 times per annum.

External pay benchmarking via the use of market data taken from sector pay surveys and reports.

We have a range of detailed human resource policies to support our charitable objectives, which are reviewed regularly and ensure compliance with employment legislation.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated
Akilah Akinola - Chief Executive
Louise Carter - Director of Operations

Outreach Community and Residential Services

TRUSTEES' REPORT

for the financial year ended 31 March 2024

Review of Activities, Achievements and Performance

The main activities undertaken in relation to those purposes during the year.

In the period to 31 March 2024 the charity provided over 7 social, community and wellbeing services for adults who have a learning disability, mental health needs, sensory or physical impairment. The charity continues to provide residential support services for 14 people within 2 houses and 6 flats and 30 within supported living services (29 service users in 2023). Within the C.S.T Domiciliary service, have provided 4 service users (7 service users in 2023) with approximately 116 hours of support per week. The organisation provides sessions via the drop-in centre, offering leisure and social opportunities for service users.

Receiving an uplift from Bury MBC of 12.4% to enable us to pay staff above the real living wage.

Fundraising activities during the year.

The fundraising consultant Marie Davies and her assistant Jeff Massey have been supporting us with fundraising in particular for the Community hub and café. We reduced the hours on the contract due to the pandemic. They are now working one day a week continuing to create a pipeline of donors and applying for funds on our behalf. It has not been as successful as we would have liked however, it has raised funds we would not have otherwise received. They have focused on creating a data base of funders and significant grant givers, some of these will be repeat funders who will donate to Outreach year after year.

Financial Review

Cuts to local authority funding is continuing to have an impact within health & social care. The Organisation has tried to achieve full cost recovery from the local authorities who are the main purchasers of services.

The overall Deficit for the period before revaluations was £27,306 (2023 Deficit £27,427). The Trustees expect the charity to operate in the future with a small surplus with a full occupancy.

During this period Fundraising costs for 2024 were £18,505 (2023 £18,066). The majority of costs were generated by M Davies for raising funds on our behalf. Income from fundraising was £46,015 (2023 £54,759).

Income from Legacies was £0 (2023 £1,000).

The trustees are grateful to the donors for their continued support.

Results

At the end of the financial year the charity has assets of £1,480,511 (2023 - £1,522,520) and liabilities of £242,263 (2023 - £279,287). The net assets of the charity have decreased by £(4,985).

Reserves Position and Policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level sufficient to cover management and support costs during periods of fluctuating income. The organisation has taken and is taking steps to ensure that cash flow covers the obligations of the present level of activity.

There are no projects that have been commenced which require further capital of funding.

The trustees confirm on a fund-by-fund basis that the charity's assets are available and adequate to fulfil the obligations of the charity. The trustees plan to retain monies in the next few years to replenish the reserves to a level suitable to the new level of operations.

Principal Risks and Uncertainties

Principal Risks and Uncertainties

The trustees have assessed the major risk to which the charity is exposed, in particular, those related to the operations and finance of the trust, and are satisfied that systems are in place to mitigate the trust's exposure to major risk.

The Trustees are responsible for ensuring effective risk management and ensuring that appropriate measures are in place to manage risks. Corporate risks are reviewed by the Trustees to satisfy themselves that adequate controls are in place. On an ongoing basis operational risks are reported to every management meeting (six per year) to keep them abreast and up to date with the main current issues and the actions being taken to mitigate these risks. Over the reporting period the main risks identified centred around the ability of the organisation to respond to changes in demand and to achieve fee increases in line with the predicted growth in costs, especially with the cost implications of the National Real Living Wage, which local authorities are asking us to pay staff. This in turn may affect the ability of the organisation to meet its liabilities. Another major risk is the continuing decrease in Local Authority funding which has been made worse by the pandemic. Another major risk is the ability of the organisation to attract and retain the necessary level of staff to support services and to provide a fair, equitable and competitive pay and reward package.

Outreach Community and Residential Services TRUSTEES' REPORT

for the financial year ended 31 March 2024

Also, our workforce in particularly at management level is aging and we need to be succession planning. To help alleviate these risks the organisation has invested in new marketing materials to attract potential service users, staff and volunteers. In addition, to focus more time to help identify new areas of demand and support on submitting tenders.

The key priorities are as follows:

- The charity is committed to its values and its person-centred way of working and continuing to support people with learning disability and/or mental health needs in residential care homes, supported living and in the community. The good reputation of the charity is leading to more referrals, which is planned to lead to a gradual expansion of the charity's services.

- Outreach is committed to person-centred ways of working to facilitate collaboration between its broad range of services. It will continue to invest in its workforce development strategies in order to attract, retain and reward a skilled and motivated workforce.

- To invest in updating and improving its methods of communicating with staff and recording and accessing information in real time.

- Invest in service quality and impact improvement and develop new innovative and responsive services that provide holistic support for people. Outreach will adapt to the changing needs of the people it supports, its partners and commissioners

- In a changing landscape, the charity will work to continuously improve its support to people, to help them make positive decisions about their support. It will continue to create personalised packages and work in partnership to deliver high quality, flexible, valued results that create sustainable change for people.

- To continue expanding domiciliary support provision and develop further leisure and social opportunities by developing and investing in the community hub.

- Increasing the number of supported living services by working in partnership with property developing organisations.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

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In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Outreach Community and Residential Services subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Investment policy and investment objectives.

The investment in assets such as properties is vested in the Custodian Trustees and are held by them.

The trustees have the power to invest in such assets as they see fit.

The charity's principal assets are properties, which are used as accommodation for residential care and supported living service users and have been acquired in accordance within the powers of the governing instrument. These were acquired for the purpose of providing accommodation for service users, and as such the trustees regard this as being held for a long term. The property assets of the Trust are included in the accounts at valuation, as at 31 March 2024 using the house price index for the local authority area (an external valuation took place in 31 March 2023). It is the trustees' intention that external revaluations are done on a triennial basis.

Outreach Community and Residential Services

TRUSTEES' REPORT

for the financial year ended 31 March 2024

Approved by the Board of Trustees on _____ and signed on its behalf by:

**Barry Fine FCA
Trustee**

Outreach Community and Residential Services

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on _____ and signed on its behalf by:

Barry Fine FCA
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of Outreach Community and Residential Services

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Outreach Community and Residential Services ('the charity') for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT

to the Members of Outreach Community and Residential Services

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 9, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of trustees and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
 - considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
 - investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, the Charity Commission and the charity's legal advisors; and

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to

INDEPENDENT AUDITOR'S REPORT

to the Members of Outreach Community and Residential Services

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

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

LANGERS MN LIMITED

Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY
GB

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Outreach Community and Residential Services STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	8,440	37,575	46,015	7,328	48,431	55,759
Charitable activities							
Residential care accommodation, supported living services and domiciliary support	3.2	2,750,863	16,484	2,767,347	2,411,877	15,606	2,427,483
Investments	3.3	1,696	-	1,696	309	-	309
Other income	3.4	2,699	-	2,699	6,734	-	6,734
Total income		2,763,698	54,059	2,817,757	2,426,248	64,037	2,490,285
Expenditure							
Raising funds	4.1	2,426	16,079	18,505	1,246	16,820	18,066
Charitable activities	4.2	2,772,151	54,407	2,826,558	2,440,488	59,158	2,499,646
Total Expenditure		2,774,577	70,486	2,845,063	2,441,734	75,978	2,517,712
Net income/(expenditure)		(10,879)	(16,427)	(27,306)	(15,486)	(11,941)	(27,427)
Transfers between funds		(17,974)	17,974	-	(18,136)	18,136	-
Other recognised gains/(losses):							
Surplus/(deficit) for the financial year		(28,853)	1,547	(27,306)	(33,622)	6,195	(27,427)
Net gains/(losses) on investments		22,321	-	22,321	76,731	-	76,731
Net movement in funds for the financial year		(6,532)	1,547	(4,985)	43,109	6,195	49,304
Reconciliation of funds:							
Total funds beginning of the year	19	1,194,084	49,149	1,243,233	1,150,975	42,954	1,193,929
Total funds at the end of the year		1,187,552	50,696	1,238,248	1,194,084	49,149	1,243,233

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Outreach Community and Residential Services BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	10	<u>918,486</u>	<u>925,444</u>
Current Assets			
Debtors	11	237,838	305,708
Investments	12	420	327
Cash at bank and in hand	13	<u>323,767</u>	<u>291,041</u>
		<u>562,025</u>	<u>597,076</u>
Creditors: Amounts falling due within one year	14	<u>(242,263)</u>	<u>(262,274)</u>
Net Current Assets		<u>319,762</u>	<u>334,802</u>
Total Assets less Current Liabilities		<u>1,238,248</u>	<u>1,260,246</u>
Creditors			
Amounts falling due after more than one year	15	-	(17,013)
Total Net Assets		<u>1,238,248</u>	<u>1,243,233</u>
Funds			
Restricted trust funds		50,696	49,149
General fund (unrestricted)		<u>1,187,552</u>	<u>1,194,084</u>
Total funds	19	<u>1,238,248</u>	<u>1,243,233</u>

The total unrestricted funds includes a revaluation reserve of £(136,108) (2023 - £(113,787))

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on _____ and signed on its behalf by

Barry Fine FCA
Trustee

Outreach Community and Residential Services

STATEMENT OF CASH FLOWS

for the financial year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net movement in funds		(4,996)	49,291
Adjustments for:			
Gains and losses on investments		(22,321)	(76,731)
Depreciation		42,239	48,092
Interest receivable and similar income		(1,685)	(296)
Interest payable and similar expenses		2,153	3,677
Gains and losses on disposal of fixed assets		4,083	7,091
		<u>19,473</u>	<u>31,124</u>
Movements in working capital:			
Movement in debtors		67,870	(153,932)
Movement in creditors		(17,641)	(13,191)
		<u>69,702</u>	<u>(135,999)</u>
Cash generated from/(used in) operations		69,702	(135,999)
Interest paid		(2,153)	(3,677)
		<u>67,549</u>	<u>(139,676)</u>
Cash flows from investing activities			
Interest received		1,685	296
Dividends received		11	13
Payments to acquire tangible assets		(17,043)	(59,554)
Receipts from disposal of tangible assets		-	1
Payments to acquire short term investments		(93)	(39)
		<u>(15,440)</u>	<u>(59,283)</u>
Net cash used in investment activities		(15,440)	(59,283)
Cash flows from financing activities			
New short term loan		1,871	3,677
Repayment of short term loan		(21,254)	(23,364)
		<u>(19,383)</u>	<u>(19,687)</u>
Net cash used in financing activities		(19,383)	(19,687)
Net increase/(decrease) in cash and cash equivalents		32,726	(218,646)
Cash and cash equivalents at the beginning of the year		291,041	509,687
Cash and cash equivalents at the end of the year	13	<u>323,767</u>	<u>291,041</u>

Outreach Community and Residential Services

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Outreach Community and Residential Services is a charity incorporated in England. The registered office of the charity is 35-37 Blackburn Street, Radcliffe, Manchester, M26 1NR which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The charity constitutes a public benefit entity as defined by FRS102.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	at valuation
Fixtures, fittings and equipment	-	15% Net Book Value

Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

Investments

Current asset investments are stated at the lower of cost and net realisable value.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

Outreach Community and Residential Services

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

3. INCOME					
3.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
Donations individually less than £1,000		7,540	-	7,540	5,556
Donations individually more than £1,000		-	2,000	2,000	2,000
Legacies individually more than £1,000		-	-	-	1,000
Grants individually less than £1,000		900	2,525	3,425	3,980
Grants individually more than £1,000		-	33,050	33,050	43,223
		<u>8,440</u>	<u>37,575</u>	<u>46,015</u>	<u>55,759</u>

Prior year restricted income; Donations individually less than £1,000 - £1,228; Donations individually more than £1,000 - £2,000; Grants individually less than £1,000 - £1,980; Grants individually more than £1,000 - £43,223.

3.2 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
Residential care accommodation, supported living services and domiciliary support:					
Residential Care		2,453,574	-	2,453,574	2,147,106
Community Contracts		247,831	-	247,831	241,475
Service Agreement Contracts		28,541	16,484	45,025	29,876
Cafe		20,917	-	20,917	9,026
		<u>2,750,863</u>	<u>16,484</u>	<u>2,767,347</u>	<u>2,427,483</u>

Prior year restricted income; Service Agreement Contracts £15,606.

3.3 INVESTMENTS		Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
Dividend Income		11	-	11	13
Bank Interest Receivable		1,685	-	1,685	296
		<u>1,696</u>	<u>-</u>	<u>1,696</u>	<u>309</u>

3.4 OTHER INCOME		Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
Sundry other income		2,606	-	2,606	1,511
Insurance claims - Revenue items		-	-	-	5,184
Unrealised gains/(losses) on investments		93	-	93	39
		<u>2,699</u>	<u>-</u>	<u>2,699</u>	<u>6,734</u>

4. EXPENDITURE						
4.1 RAISING FUNDS		Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
Fundraising Fees		-	-	17,625	17,625	17,850
Other Expenses		-	-	880	880	216
		<u>-</u>	<u>-</u>	<u>18,505</u>	<u>18,505</u>	<u>18,066</u>

Restricted expenditure: Fundraising Fees £16,079 (2023 £16,820).

Outreach Community and Residential Services

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Gross wages and salaries	1,957,022	-	225,183	2,182,205	1,908,187
Employers' NI	154,635	-	58,597	213,232	200,441
Travel and Subsistence	9,288	-	714	10,002	9,396
Establishment - Rent, Rates, Light & Heat, Repairs & Maintenance and Insurance	146,774	-	26,992	173,766	147,526
Residential Care Costs	44,491	-	-	44,491	45,833
Service Agreement Contracts	6,186	-	-	6,186	5,798
Telephone	3,778	-	3,318	7,096	8,326
Staff Training	7,500	-	6,545	14,045	7,577
General Expenses	-	-	-	-	744
Café	10,614	-	-	10,614	5,748
Defined contribution pension cost - administrative staff	-	-	47,056	47,056	40,638
Recruitment expenses	-	-	282	282	20
Volunteers' expenses	-	-	87	87	328
Printing, postage and stationery	-	-	6,339	6,339	7,046
Hire of equipment	-	-	3,157	3,157	4,071
Software licences and expenses	-	-	23,160	23,160	16,079
Insurance	-	-	4,019	4,019	3,497
Disposal of assets	-	-	4,083	4,083	7,091
Other legal and professional	-	-	13,895	13,895	19,064
Loan interest	-	-	2,153	2,153	3,677
Depreciation & Amortisation in total for the period	-	-	42,239	42,239	48,092
Bad debt provision	-	-	7,799	7,799	-
Governance Costs (Note 4.3)	-	-	10,652	10,652	10,467
	<u>2,340,288</u>	<u>-</u>	<u>486,270</u>	<u>2,826,558</u>	<u>2,499,646</u>

Restricted expenditure: Gross wages and salaries £27,315 (2023 £31,089); Establishment - Rent, Rates, Light & Heat, Repairs & Maintenance and Insurance £1,122 (2023 £1,230); Service Agreement Contracts £6,186 (2023 £5,828); Disposal of assets £227 (2023 £0); Depreciation & Amortisation in total for the period £18,922 (2023 £21,011); Bad debt provision £635 (2023 £0).

4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Auditor's fees	-	-	5,976	5,976	5,964
Bank Charges & Interest	-	-	4,676	4,676	4,503
	<u>-</u>	<u>-</u>	<u>10,652</u>	<u>10,652</u>	<u>10,467</u>

4.4 SUPPORT COSTS	Cost of Raising Funds £	Charitable Activities £	Governance Costs £	2024 £	2023 £
Support	<u>18,505</u>	<u>475,618</u>	<u>10,652</u>	<u>504,775</u>	<u>469,356</u>

5. ANALYSIS OF SUPPORT COSTS

	2024 £	2023 £
Support	<u>504,775</u>	<u>469,356</u>

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

6. NET INCOME	2024	2023
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	42,239	48,092
Deficit on disposal of tangible fixed assets	4,083	7,091
Operating lease rentals		
- Land and buildings	161,774	134,874
Auditor's remuneration:		
- audit services	5,976	5,964
	<u>5,976</u>	<u>5,964</u>
7. INVESTMENT AND OTHER INCOME	2024	2023
	£	£
Sundry income	2,606	6,734
Bank interest	1,685	296
Investment income	11	13
	<u>4,302</u>	<u>7,043</u>
8. INTEREST PAYABLE AND SIMILAR CHARGES	2024	2023
	£	£
On bank loans and overdrafts	2,153	3,677
	<u>2,153</u>	<u>3,677</u>
9. EMPLOYEES AND REMUNERATION		
Number of employees		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	2024	2023
	Number	Number
Charitable Activities	80	70
Management and administration	11	12
	<u>91</u>	<u>82</u>
The staff costs comprise:	2024	2023
	£	£
Wages and salaries	2,182,205	1,908,187
Social security costs	213,232	200,441
Pension costs	47,056	40,638
	<u>2,442,493</u>	<u>2,149,266</u>

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

£60,000-£70,000 - 0 (2023 1)

£70,000-£80,000 - 1 (2023 0)

The pension details of such higher paid staff were :-

Contributions for the provision of money purchase pension - £1,321 (2023 £1,321)

Chief Executive Officer

The remuneration in the year was - £72,527 (2023 £64,557)

Pension contributions paid by the employer - £1,321 (2023 £1,321)

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost or Valuation			
At 1 April 2023	660,000	340,365	1,000,365
Additions	-	17,043	17,043
Disposals	-	(6,242)	(6,242)
Revaluation	22,321	-	22,321
	<u>682,321</u>	<u>351,166</u>	<u>1,033,487</u>
At 31 March 2024	682,321	351,166	1,033,487
Depreciation			
At 1 April 2023	-	74,921	74,921
Charge for the financial year	-	42,239	42,239
On disposals	-	(2,159)	(2,159)
	<u>-</u>	<u>115,001</u>	<u>115,001</u>
At 31 March 2024	-	115,001	115,001
Net book value			
At 31 March 2024	<u>682,321</u>	<u>236,165</u>	<u>918,486</u>
At 31 March 2023	<u>660,000</u>	<u>265,444</u>	<u>925,444</u>

10.1. TANGIBLE FIXED ASSETS CONTINUED

Tangible fixed assets included at a valuation would have been included on a historical cost basis at:

	2024 £	2023 £
Cost	11,126	11,126
Depreciation	(1,335)	(890)
Net book value	<u>9,791</u>	<u>10,236</u>

Freehold properties were valued by the Trustees using local authority house price index. The last external valuation was an open market basis valuation as at 24 March 2023 by Aubrey Lee Home Limited, trading as Aubrey Lee & Company.

11. DEBTORS

	2024 £	2023 £
Trade debtors	206,574	276,732
Other debtors	4,575	1,498
Prepayments and accrued income	26,689	27,478
	<u>237,838</u>	<u>305,708</u>

12. INVESTMENTS

	2024 £	2023 £
Listed investments	420	327

13. CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash and bank balances	<u>323,767</u>	<u>291,041</u>

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

14. CREDITORS		2024	2023
Amounts falling due within one year		£	£
Bank loan		18,835	21,205
Trade creditors		65,614	107,590
Taxation and social security costs (Note 16)		52,351	48,920
Other creditors		90,178	65,605
Accruals and deferred income		15,285	18,954
		242,263	262,274
15. CREDITORS		2024	2023
Amounts falling due after more than one year		£	£
Bank loan		-	17,013
Repayable in one year or less, or on demand (Note 14)		18,835	21,205
Repayable between one and two years		-	17,013
		18,835	38,218
16. TAXATION AND SOCIAL SECURITY		2024	2023
		£	£
Creditors:			
PAYE / NI		52,351	48,920
17. PENSION COSTS - DEFINED CONTRIBUTION			
The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £47,056 (2023 - £40,638).			
18. RESERVES			
	Revaluation reserve	Funds	Total
	£	£	£
At the beginning of the year	113,787	1,129,446	1,243,233
	22,321	-	22,321
Deficit for the financial year	-	(27,306)	(27,306)
At the end of the year	136,108	1,102,140	1,238,248
19. FUNDS			
19.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Restricted Funds
		£	£
At 1 April 2022		1,150,975	42,954
Movement during the financial year		43,109	6,195
At 31 March 2023		1,194,084	49,149
Movement during the financial year		(6,532)	1,547
At 31 March 2024		1,187,552	50,696

Outreach Community and Residential Services

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

19.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Gains and losses £	Balance 31 March 2024 £
Restricted funds						
Service	24,437	16,484	15,252	(5,959)	-	19,710
Agreements						
Day Centre and Activities Appeal	-	5,300	12,369	7,069	-	-
Staff Bonus	-	2,000	2,000	-	-	-
Volunteer Manager Program	-	19,550	19,550	-	-	-
Community Hub	-	-	15,490	15,490	-	-
Celebratory Events	2,591	725	76	-	-	3,240
Groundwork	678	-	32	32	-	678
Voyager 8 Ceiling Hoist	-	-	650	650	-	-
Disability Bathroom	452	-	138	138	-	452
Defibrillator	804	-	121	121	-	804
Café	6,428	5,000	1,283	-	-	10,145
Lockdown Helpline	7,680	-	140	140	-	7,680
Smart TV	1,954	-	293	293	-	1,954
Moveable Partition Wall	3,567	-	-	-	-	3,567
Hub Tablets, Tables and Headsets	558	-	-	-	-	558
Lift	-	5,000	(3,092)	-	-	1,908
	<u>49,149</u>	<u>54,059</u>	<u>70,486</u>	<u>17,974</u>	<u>-</u>	<u>50,696</u>
Unrestricted funds						
Unrestricted General	1,194,084	2,763,698	2,774,577	(17,974)	22,321	1,187,552
Total funds	<u>1,243,233</u>	<u>2,817,757</u>	<u>2,845,063</u>	<u>-</u>	<u>22,321</u>	<u>1,238,248</u>

Unrestricted Funds

Unrestricted General

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revaluation Reserve

This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted Funds

Service Agreements

Funds to be used in accordance with the service agreements

Day Centre and Activities Appeal

Funds to be used on the Day Centre and Activities

Staff Bonus

Funds to be used to pay staff bonuses

Volunteer Manager Program

Funds to be used to provide a volunteer manager responsible for recruiting, training and co-ordinating the activities of our volunteers.

Community Hub

Funds to be used to provide a community centre.

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

Celebratory Events
Funds used to hold 40th anniversary summer ball.

Groundwork
Funds used for groundwork

Voyager 8 Ceiling Hoist
Funds used to install Voyager 8 Ceiling Hoist

Disability Bathroom
Funds used to install Disability Bathroom

Sherbourne House Garden
Funds used to renovate the Sherbourne House Garden

Defibrillator
Funds used to purchase a defibrillator

Tablet Computers
Funds used to purchase tablet computers

Café
Funds used to set up the Café

Lockdown Helpline
A Lottery grant to fund a lockdown helpline

Smart TV
Funds used to purchase a Smart TV

Moveable Partition Wall
Funds used to purchase a moveable partition wall

Hub Tablets, Tables and Headsets
Funds used to purchase tablets, tables and headsets for the Hub

Lift
Funds used to install a lift in head office

19.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	106,923	54,053	(110,280)	50,696
Unrestricted general funds	811,563	613,909	(237,920)	1,187,552
	918,486	667,962	(348,200)	1,238,248

20. OPERATING LEASE COMMITMENTS

	2024 £	2023 £
Within one year	5,581	4,183
Within two to five years	150,000	3,151
Over five years	-	180,000

Outreach Community and Residential Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

21. RELATED PARTY TRANSACTIONS

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

22. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance	Cash flows	Other changes	Closing balance
	£	£	£	£
Long-term borrowings	(17,013)	-	17,013	-
Short-term borrowings	(21,205)	19,383	(17,013)	(18,835)
Total liabilities from financing activities	(38,218)	19,383	-	(18,835)
Total Cash at bank and in hand (Note 13)				323,767
Total net debt				304,932

23. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

OUTREACH COMMUNITY AND RESIDENTIAL SERVICES

England & Wales - Charity number 1184970

Accounts

The Charity Registration Number is :- 1184970

Outreach Community & Residential Services

Report and Accounts

31 March 2023

Outreach Community & Residential Services

Report and accounts for the year ended 31 March 2023

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Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2023

OUR VALUES

We will always strive to create:

- Sense of Worth and Sense of Self-Worth within the organisation
- Inclusion - People are more than the service they receive or the role they are employed in
- Empowerment - Encourage development and opportunity for creativity
- Equal but Different - A holistic approach which is responsive and as adaptable as we can be
- Empathy - We actively listen and are not judgemental
- Fair and Transparent - Only doing things that are useful and meaningful

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Outreach Community & Residential Services.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1184970.

Legal structure of the charity

The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in

The governing document is dated 15 April 2019

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

35-37 Blackburn Street
Radcliffe, Manchester
M26 1NR
Telephone 0161 740 3456
Email Address akilah@outreach.co.uk Web address <http://www.outreach.co.uk/>

The Trustees in office on the date the report was approved were:-

Peter Elton - Chair
Ivor Silver - Secretary
Barry Fine FCA - Treasurer
Barbara Pearlman
John Knight
Sam Bolton
Tracy Allweis - appointed 28 November 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the CIO are to relieve people with learning disability and/or mental health needs, with or without a physical impairment, in particular, but not exclusively, such persons of the Jewish faith.

The main activities undertaken in relation to those purposes during the year.

The policies adopted to further the objectives are the provision of residential care accommodation, supported living services and domiciliary support.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives when planning future activities.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2023

The short term and longer term aims and objectives.

The aims of the charity are to provide residential care and supported living accommodation in the Manchester area in adapted accommodation and to provide community support that is coordinated from the domiciliary team. We acquire more mobility accessible accommodation to meet the growing needs of service users. To also increase its offer of leisure and social opportunities via the community hub and café.

The charity's strategies for achieving its aims and objectives in the future.

The charity looks to achieve its strategic aims and carry out its operational objectives of the year by working closely with Local Authority Social Service Departments and Health Authorities in determining and providing for the needs of its service users.

The contribution of volunteers during the year.

Have been fortunate to have continued funding for the post of a volunteer Manager. We have had volunteers who have helped us with the running of the café, open days and events within the community hub. Volunteers have been focused on, helping to run the community hub coffee lounge, making and serving coffees, drinks and food. They have given their time not only physically helping in the coffee lounge but also completing the food handling certificates.

The main achievements and performance of the charity during the year.

In the period to 31 March 2023 the charity provided over 7 social, community and wellbeing services for adults who have a learning disability, mental health needs, sensory or physical impairment. The charity continues to provide residential support services for 14 people within 2 houses and 6 flats and 29 within supported living services (27 service users in 2022). Within the C.S.T Domiciliary service, have provided 7 service users (11 service users in 2022) with approximately 210 hours of support per week. The organisation provides sessions via the drop-in centre, offering leisure and social opportunities for service users.

Receiving an uplift from Bury MBC of 12.4% to enable us to pay staff above the real living wage.

Fundraising activities during the year.

The fundraising consultant Marie Davies and her assistant Jeff Massey have been supporting us with fundraising in particular for the Community hub and café. We reduced the hours on the contract due to the pandemic. They are now working one day a week continuing to create a pipeline of donors and applying for funds on our behalf. It has not been as successful as we would have liked however, it has raised funds we would not have otherwise received. They have focused on creating a data base of funders and significant grant givers, some of these will be repeat funders who will donate to Outreach year after year.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2023

Structure, governance and management of the charity

The policies and procedures for the induction and training of trustees.

The Board keeps the skill requirements for the trustee body under review and provides additional training where necessary. All new Trustees receive an induction programme, which covers strategic and operational objectives, documentation, obligations, and staffing structures. The induction process for any newly appointed trustee comprises of

- A series of meetings with the Chief executive and existing executive committee of trustees.
- Governance handbooks for members and trustees support Outreach's Articles by setting out policies, procedures and practices that the trustees will adopt in the fulfilment of their responsibility.
- Accompanied visits to various services.

The charity's organisational structure.

Outreach is a CIO governed by a Constitution dated 15 April 2019. There were three first trustees. The trustees have the power to appoint additional trustees. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the trustees. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The members of the CIO are its trustees. The only persons eligible to be members of the CIO are its trustees. The trustees may create associate or other classes of non-voting membership and determine the rights and obligations of such members.

Any decision to amend the constitution, merge, wind up or dissolve the CIO must be made by member resolution.

The trustees may designate any of their meetings as a general meeting of the members.

There is a finance subcommittee which consists of the treasurer Barry Fine, Ivor Silver, the finance Manager and the Chief Executive and meets at least 8 times a year.

How the charity makes decisions and how decisions are delegated.

There is a document which outlines the decision-making process which dictates levels of decisions and delegated authority, which has been approved by trustees.

There are clear distinctions between the role of trustees and the leadership team. The board of trustees holds a range of reserved matters and delegates certain authority to the executive team in order to run the organisation efficiently. Matters such as policy, strategy and budgets are prepared by the leadership team for consideration and approval by the trustees, who then monitor the implementation of these plans. There are a number of board committees with clear terms of reference.

The committees include:

Finance - which ensures the board receives the appropriate financial information for planning, performance monitoring and major decisions. The minutes of the meetings are made available to all trustees on a timely basis. The committees meet at least 8 times per annum.

External pay benchmarking via the use of market data taken from sector pay surveys and reports.

We have a range of detailed human resource policies to support our charitable objectives, which are reviewed regularly and ensure compliance with employment legislation.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2023

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Akilah Akinola - Chief Executive
Louise Carter - Director of Operations

Bankers	Nat West Bank plc 463 Bury Old Road Prestwich Manchester M25 1AB
	Santander Bridle Road Bootle Merseyside GIR 0AA
HR	Peninsula Victoria Place Manchester M4 4FB

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
Net income	49,304	1,193,930
Unrestricted Revenue Funds available for the general purposes of the charity	1,080,297	1,113,919
Unrestricted revaluation reserve	113,787	37,056
Total Unrestricted Funds	1,194,084	1,150,975
Restricted Revenue Funds	49,150	42,955
Total Funds	1,243,234	1,193,930

Financial review of the position at the reporting date, 31 March 2023 .

Cuts to local authority funding is continuing to have an impact within health & social care. The Organisation has tried to achieve full cost recovery from the local authorities who are the main purchasers of services.

The overall Deficit for the period before revaluations was £27,427 (2022 surplus £1,156,874). The Trustees expect the charity to operate in the future with a small surplus.

During this period Fundraising costs for 2023 were £18,066 (2022 £12,421). The majority of costs were generated by M Davies for raising funds on our behalf. Income from fundraising was £54,759 (2022 £21,825).

Income from Legacies was £1,000 (2022 £0).

The trustees are grateful to the donors for their continued support.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2023

Policies on reserves.

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level sufficient to cover management and support costs during periods of fluctuating income. The organisation has taken and is taking steps to ensure that cash flow covers the obligations of the present level of activity.

There are no projects that have been commenced which require further capital of funding.

The trustees confirm on a fund-by-fund basis that the charity's assets are available and adequate to fulfil the obligations of the charity. The trustees plan to retain monies in the next few years to replenish the reserves to a level suitable to the new level of operations.

Availability and adequacy of assets of each of the funds

Transfer from Unrestricted Revenue Funds was required to clear the deficit on the Day Centre and Activities Appeal Fund, Community Hub and Voyager 8 Ceiling Hoist Fund.

After considering the above the board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

The investment in assets such as properties is vested in the Custodian Trustees and are held by them.

The trustees have the power to invest in such assets as they see fit.

The charity's principal assets are properties, which are used as accommodation for residential care and supported living service users and have been acquired in accordance within the powers of the governing instrument. These were acquired for the purpose of providing accommodation for service users, and as such the trustees regard this as being held for a long term. The property assets of the Trust are included in the accounts at valuation, an external valuation took place in 31 March 2023 (2022 on an open market basis using the house price index for the local authority area). It is the trustees' intention that external revaluations are done on a triennial basis.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees have assessed the major risk to which the charity is exposed, in particular, those related to the operations and finance of the trust, and are satisfied that systems are in place to mitigate the trust's exposure to major risk.

The Trustees are responsible for ensuring effective risk management and ensuring that appropriate measures are in place to manage risks. Corporate risks are reviewed by the Trustees to satisfy themselves that adequate controls are in place. On an ongoing basis operational risks are reported to every management meeting (six per year) to keep them abreast and up to date with the main current issues and the actions being taken to mitigate these risks. Over the reporting period the main risks identified centred around the ability of the organisation to respond to changes in demand and to achieve fee increases in line with the predicted growth in costs, especially with the cost implications of the National Real Living Wage, which local authorities are asking us to pay staff. This in turn may affect the ability of the organisation to meet its liabilities. Another major risk is the continuing decrease in Local Authority funding which has been made worse by the pandemic. Another major risk is the ability of the organisation to attract and retain the necessary level of staff to support services and to provide a fair, equitable and competitive pay and reward package. Also, our workforce in particular at management level is aging and we need to be succession planning. To help alleviate these risks the organisation has invested in new marketing materials to attract potential service users, staff and volunteers. In addition, to focus more time to help identify new areas of demand and support on submitting tenders.

We have hired a Café Manager to oversee the day to day running of the café as other managers were being pulled away from their day to day role.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2023

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The charity is committed to its values and its person-centred way of working and continuing to support people with learning disability and/or mental health needs in residential care homes, supported living and in the community. The good reputation of the charity is leading to more referrals, which is planned to lead to a gradual expansion of the charity's services.

- Outreach is committed to person-centred ways of working to facilitate collaboration between its broad range of services. It will continue to invest in its workforce development strategies in order to attract, retain and reward a skilled and motivated workforce.
- To invest in updating and improving its methods of communicating with staff and recording and accessing information in real time.
- Invest in service quality and impact improvement and develop new innovative and responsive services that provide holistic support for people. Outreach will adapt to the changing needs of the people it supports, its partners and commissioners
- In a changing landscape, the charity will work to continuously improve its support to people, to help them make positive decisions about their support. It will continue to create personalised packages and work in partnership to deliver high quality, flexible, valued results that create sustainable change for people.
- To continue expanding domiciliary support provision and develop further leisure and social opportunities by developing and investing in the community hub.
- Increasing the number of supported living services by working in partnership with property developing organisations.

Details of The Auditor

Langer & Co
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Outreach Community & Residential Services

**Trustees' Annual Report for the year ended 31 March 2023
Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

This report was approved by the board of trustees on

.....
Barry Fine
Trustee

Outreach Community & Residential Services

Independent auditors' report to the trustees of Outreach Community & Residential Services

Opinion

We have audited the financial statements of Outreach Community & Residential Services for the period ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees Annual Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning policies and procedures:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- remuneration policies, key drivers for remuneration and bonus levels; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and
- any potential indicators of fraud. The engagement team have experience of working with charities and this experience was relevant to the discussion about where fraud risks may arise.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in. The key laws and regulations we considered in this context included the UK Charities Act, FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and Charities SORP(FRS102).

Identifying and assessing potential risks related to irregularities

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities including Charity Commission and HMRC ;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

.....
Langer & Co

Chartered Accountant and

Statutory Auditor

.....
Date

8-10 Gatley Road

**Cheadle
Cheshire
SK8 1PY**

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

Outreach Community & Residential Services - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	7,328	48,431	55,759	80,188
Charitable activities	A2	2,411,877	15,606	2,427,483	1,615,657
Investments	A4	309	-	309	7
Other	A5	6,734	-	6,734	1,064,841
Total income	A	2,426,248	64,037	2,490,285	2,760,693
Expenditure on:					
Raising funds	B1	1,246	16,820	18,066	12,421
Charitable activities	B2	2,440,488	59,158	2,499,646	1,591,398
Total expenditure	B	2,441,734	75,978	2,517,712	1,603,819
Net income for the period		(15,486)	(11,941)	(27,427)	1,156,874
Transfers between funds	C	(18,136)	18,136	-	-
Net income after transfers	A-B-C	(33,622)	6,195	(27,427)	1,156,874
Other recognised gains/(losses)					
Net gains on revaluation of fixed assets	D1	76,731	-	76,731	37,056
Net movement in funds		43,109	6,195	49,304	1,193,930
Reconciliation of funds:-					
Total funds brought forward	E	1,150,975	42,955	1,193,930	-
Total funds carried forward		1,194,084	49,150	1,243,234	1,193,930

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 18 to 35 form an integral part of these accounts.

Outreach Community & Residential Services - Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	9,194	70,994	80,188
Charitable activities	A2	1,602,544	13,113	1,615,657
Investments	A4	7	-	7
Other	A5	1,021,503	43,338	1,064,841
Total income	A	<u>2,633,248</u>	<u>127,445</u>	<u>2,760,693</u>
Expenditure on:				
Raising funds	B1	1,987	10,434	12,421
Charitable activities	B2	1,497,703	93,695	1,591,398
Total expenditure	B	<u>1,499,690</u>	<u>104,129</u>	<u>1,603,819</u>
Net income for the year		1,133,558	23,316	1,156,874
Transfers between funds	C	(19,639)	19,639	-
Net income after transfers		<u>1,113,919</u>	<u>42,955</u>	<u>1,156,874</u>
Other recognised gains/(losses)				
Net gains on revaluation of fixed assets	D1	37,056	-	37,056
Net movement in funds		<u>1,150,975</u>	<u>42,955</u>	<u>1,193,930</u>
Reconciliation of funds:-	E			
Total funds brought forward		-	-	-
Total funds carried forward		<u>1,150,975</u>	<u>42,955</u>	<u>1,193,930</u>

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 18 to 35 form an integral part of these accounts.

Outreach Community & Residential Services - Statement of Financial Activities for the year ended 31 March 2023

Statement of Total Recognised Gains and Losses for the year ended 31 March 2023

	2023	2022
	£	£
Surplus for the period :-		
Net excess of income over expenditure from operations before tax	(27,427)	1,156,874
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(27,427)</u>	<u>1,156,874</u>
<i>Add/(deduct) non income and expenditure items:-</i>		
Gains on the revaluation of tangible fixed assets	76,731	37,056
Net Movement in funds before taxation	<u>49,304</u>	<u>1,193,930</u>
Taxation arising in the year	-	-
Funds generated in the period as shown on Statement of Financial Activities	<u>49,304</u>	<u>1,193,930</u>

The notes attached on pages 18 to 35 form an integral part of these accounts.

Outreach Community & Residential Services - Statement of Financial Activities for the year ended 31 March 2023

Outreach Community & Residential Services - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the period as detailed in the SOFA	49,304	1,193,930
Resources applied on functional fixed assets	(50,285)	(836,291)
Net resources available to fund charitable activities	<u>(981)</u>	<u>357,639</u>

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	1,113,919	42,955	1,156,874	-
Recognised gains and losses before transfers	<u>(15,486)</u>	<u>(11,941)</u>	<u>(27,427)</u>	<u>1,156,874</u>
	1,098,433	31,014	1,129,447	1,156,874
(From)/To unrestricted revenue funds	(18,136)	18,136	-	-
Closing revenue funds	<u>1,080,297</u>	<u>49,150</u>	<u>1,129,447</u>	<u>1,156,874</u>

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 April	37,056	-	37,056	-
Net gains on revaluation of fixed assets	76,731	-	76,731	37,056
At 31 March	<u>113,787</u>	<u>-</u>	<u>113,787</u>	<u>37,056</u>

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	1,080,297	49,150	1,129,447	1,156,874
Revaluation reserve fund	113,787	-	113,787	37,056
Total funds	<u>1,194,084</u>	<u>49,150</u>	<u>1,243,234</u>	<u>1,193,930</u>

The notes attached on pages 18 to 35 form an integral part of these accounts.

Outreach Community & Residential Services - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	925,442	844,339
Current assets		B		
Debtors	12	B2	305,708	151,776
Investments held as current assets	13	B3	327	289
Cash at bank and in hand		B4	291,044	509,691
Total current assets			<u>597,079</u>	<u>661,756</u>
Creditors: amounts falling due within one year	14	C1	<u>(262,274)</u>	<u>(273,946)</u>
Net current assets			334,805	387,810
			<u>1,260,247</u>	<u>1,232,149</u>
Net assets				
Creditors: amounts falling due after more than one year	15	C2	(17,013)	(38,219)
The total net assets of the charity			<u>1,243,234</u>	<u>1,193,930</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	21	D2	49,150	42,955
			49,150	42,955
Unrestricted Funds				
Unrestricted Revenue Funds	21	D3	1,080,297	1,113,919
Unrestricted Revaluation Reserve	21	D4	<u>113,787</u>	<u>37,056</u>
			1,194,084	1,150,975
Total charity funds			<u>1,243,234</u>	<u>1,193,930</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 10.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

.....
Barry Fine
Trustee

Approved by the board of trustees on

The notes attached on pages 18 to 35 form an integral part of these accounts.

Outreach Community & Residential Services

Cash Flow Statement for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>(89,079)</u>	<u>346,460</u>
Cash flows from investing activities		
Interest received	296	7
Dividends received	13	-
Purchase of property, plant and equipment	(59,556)	(24,329)
Net cash provided by investing activities	B <u>(59,247)</u>	<u>(24,322)</u>
Cash flows from financing activities		
Repayment of amounts borrowed	(19,687)	(13,823)
Net cash provided by financing activities	C <u>(19,687)</u>	<u>(13,823)</u>
Overall cash provided by all activities	A+B+C <u>(168,013)</u>	<u>308,315</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2023	(218,647)	308,315
Transferred from previous entity		201,376
Cash and cash equivalents at 1 April 2022	509,691	-
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	<u>291,044</u>	<u>509,691</u>
Reconciliation of net income to net cash flow from operating activities		
Net income as shown in the Statement of Financial Activities	(27,427)	1,156,874
Adjustments for :-		
Depreciation charges	55,183	29,869
Dividends, interest and rents from investments	(309)	(7)
Transferred from previous entity	-	(1,064,834)
Decrease in current asset investments	243	(8)
Decrease in debtors	178,624	180,780
Increase in creditors, excluding loans	(295,393)	43,786
Net cash provided by operating activities	A <u>(89,079)</u>	<u>346,460</u>

Outreach Community & Residential Services

Cash Flow Statement for the year ended 31 March 2023

Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand at for the year ended 31 March 2023	291,044	509,691
Total cash and cash equivalents	<u>291,044</u>	<u>509,691</u>

Analysis of change in net debt

	<i>At start of period</i>	<i>Cash Flows</i>	<i>At end of period</i>
Cash	509,691	(218,647)	291,044
Loans falling due within one year	(19,686)	(1,519)	(21,205)
Loans falling due after more than one year	(38,219)	21,206	(17,013)
Total	<u>451,786</u>	<u>(198,960)</u>	<u>252,826</u>

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 (FRS 102), Charities SORP(FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Length of the reporting period

The reporting period contains data following the transfer on 1 August 2021 to the CIO from the previous entity, charity number 509119.

Risks and future assumptions

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is 35-37 Blackburn Road, Radcliffe, Manchester, M26 1NR.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Categories of Income

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Land & buildings	at valuation
Fixtures, Fittings & Equipment	15 % of net book value

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2023

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial period

	2023	2022
	£	£
The net surplus before tax in the financial period is stated after charging:-		
Depreciation of owned fixed assets	48,092	29,094
Pension costs	40,638	24,985
Auditors' remuneration	5,964	5,594
	<u>5,964</u>	<u>5,594</u>

5 Interest payable

	2023	2022
	£	£
Loan interest	3,677	3,242
	<u>3,677</u>	<u>3,242</u>

6 Gains and losses on revaluation of fixed and intangible assets

Current period

	Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
Revaluation of :-				
Property	76,731	-	76,731	37,056
	<u>76,731</u>	<u>-</u>	<u>76,731</u>	<u>37,056</u>

All the revaluations in the prior year were unrestricted.

7 Staff costs and emoluments

Salary costs

	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	1,908,187	1,210,041
Employer's National Insurance for all staff	200,441	117,575
Employer's operating costs of defined contribution pension schemes	40,638	24,985
Total salaries, wages and related costs	<u>2,149,266</u>	<u>1,352,601</u>

Numbers of full time employees or full time equivalents

	2023	2022
The average number of total staff employed in the year was	<u>82</u>	<u>86</u>

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	70	74
Engaged on management and administration	12	12
The estimated full time equivalent number of all staff employed as above	<u>82</u>	<u>86</u>

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2023

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2023	2022
	£	£
£60,001 to £70,000	1	1
	<u>1</u>	<u>1</u>

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	<u>1,321</u>	<u>881</u>

Numbers of such staff to whom benefits are accruing :-

	No	No
Under money purchase pension schemes	<u>1</u>	<u>1</u>

Chief Executive Officer		
The remuneration in the year was	64,557	40,807
Pension contributions paid by the employer	1,321	881
Total remuneration package included in total salaries above	<u>65,878</u>	<u>41,688</u>

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Deferred income - Unrestricted and Designated funds

<i>Current Period</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at period end
	£	£	£	£
Invoiced services	2,307	(2,307)	93	93
Total	<u>2,307</u>	<u>(2,307)</u>	<u>93</u>	<u>93</u>
			2023	2022
			£	£
These deferrals are included in creditors			<u>93</u>	<u>2,307</u>

The deferrals included in creditors relate to income relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting period end.

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2023

11 Tangible fixed assets

<i>Current Period</i>	Land and Buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2022	583,269	290,078	873,347
Additions - transfer from previous entity	-	59,556	59,556
Surplus on revaluation	76,731	-	76,731
Disposals	-	(9,271)	(9,271)
At 31 March 2023	660,000	340,363	1,000,363
Depreciation			
At 1 April 2022	-	29,008	29,008
Charge for the year	-	48,092	48,092
On disposals	-	(2,179)	(2,179)
At 31 March 2023	-	74,921	74,921
Net book value			
At 31 March 2023	660,000	265,442	-
At 31 March 2022	583,269	261,070	-

Freehold properties were valued on an open market basis as at 31 March 2022 using the house price index for the local authority area.

Freehold land and buildings included above:

	2023	2022
	£	£
Historical cost	11,126	11,126
Cumulative depreciation based on historical cost	890	445

12 Debtors

	2023	2022
	£	£
Trade debtors	276,732	92,327
Prepayments and accrued income	27,478	57,173
Other debtors	1,498	2,276
	305,708	151,776

13 Investments held as current assets at market value at 31 March 2023

	2023	2022
	£	£
Listed investments	327	289
	327	289

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Loans and overdrafts	21,205	19,686
Trade creditors	107,590	82,122
Accruals	18,861	32,076
Deferred Income - Unrestricted & designated funds	93	2,307
PAYE, NIC VAT and other taxes	48,920	35,966
Other creditors	65,605	101,789
	262,274	273,946

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2023

15 Creditors: amounts falling due after one year	2023	2022
	£	£
Loans and overdrafts	17,013	38,219
	<u>17,013</u>	<u>38,219</u>

16 Financial commitments under operating leases	2023	2022
	£	£

At the period end the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:		
within one year	4,183	5,225
within two to five years	3,151	5,251
in over five years	180,000	210,000
	<u>187,334</u>	<u>220,476</u>

17 Revaluation reserve

<i>Current period</i>	Current period	Current period	Current period	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
At 1 April 2022	37,056	-	37,056	-
Arising on revaluation during the year	76,731	-	76,731	37,056
At 31 March 2023	<u>113,787</u>	<u>-</u>	<u>113,787</u>	<u>37,056</u>

All the revaluations in the prior year was unrestricted.

18 Income and Expenditure account summary	2023	2022
	£	£
At 1 April 2022		
Surplus after tax for the period	1,156,874	-
	(27,427)	1,156,874
At 31 March 2023	<u>1,129,447</u>	<u>1,156,874</u>

19 Related party transactions

The trust received an aggregate of £780 (2022 £310) from all trustees without conditions.

20 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	806,372	-	119,070	925,442
Current Assets	664,275	-	(67,196)	597,079
Current Liabilities	(259,550)	-	(2,724)	(262,274)
Long Term Liabilities	(17,013)	-	-	(17,013)
	<u>1,194,084</u>	<u>-</u>	<u>49,150</u>	<u>1,243,234</u>
At 1 April 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	704,933	-	139,406	844,339
Current Assets	753,605	-	(91,849)	661,756
Current Liabilities	(268,984)	-	(4,962)	(273,946)
Long Term Liabilities	(38,219)	-	-	(38,219)
	<u>1,151,335</u>	<u>-</u>	<u>42,595</u>	<u>1,193,930</u>

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2023

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 22 £	See Note 23 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,113,919	(15,486)	(18,136)	1,080,297
Unrestricted Revaluation Reserve	37,056	76,731	-	113,787
Total unrestricted and designated funds	1,150,975	61,245	(18,136)	1,194,084
Restricted funds:-				
Service Agreements	23,263	2,036	(861)	24,438
Day Centre and Activities Appeal	-	(12,572)	12,572	-
Staff Bonus	-	-	-	-
Volunteer Manager Program	-	-	-	-
Community Hub	-	(18,224)	18,224	-
Celebratory Events	2,680	(89)	-	2,591
Groundwork	716	(38)	-	678
Voyager 8 Ceiling Hoist	-	(766)	766	-
Disability Bathroom	614	(162)	-	452
Sherbourne House Garden	-	-	-	-
Defibrillator	946	(142)	-	804
Tablet Computers	-	-	-	-
Café	4,593	3,130	(1,295)	6,428
Lockdown Helpline	7,845	(165)	-	7,680
Covid Infection Control & Rapid Testing	-	-	-	-
Drop-in Centre	-	-	-	-
Smart TV	2,298	(344)	-	1,954
House Furniture	-	1,230	(1,230)	-
Staff Support and Volunteer Costs	-	-	-	-
Moveable Partition Wall	-	11,565	(7,998)	3,567
Hub Tablets, Tables and Headsets	-	2,600	(2,042)	558
Total restricted funds	42,955	(11,941)	18,136	49,150
Total charity funds	1,193,930	49,304	-	1,243,234

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2023

22 Analysis of movements in funds over the year as shown in Note 21

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	2,426,248	(2,441,734)	-	(15,486)
Unrestricted Revaluation Reserve	-	-	76,731	76,731
Restricted funds:-				
Service Agreements	15,604	(13,568)	-	2,036
Day Centre and Activities Appeal	2,875	(15,447)	-	(12,572)
Staff Bonus	2,000	(2,000)	-	-
Volunteer Manager Program	18,735	(18,735)	-	-
Community Hub	-	(18,224)	-	(18,224)
Celebratory Events	-	(89)	-	(89)
Groundwork	-	(38)	-	(38)
Voyager 8 Ceiling Hoist	-	(766)	-	(766)
Disability Bathroom	-	(162)	-	(162)
Sherbourne House Garden	-	-	-	-
Defibrillator	-	(142)	-	(142)
Tablet Computers	-	-	-	-
Café	4,428	(1,298)	-	3,130
Lockdown Helpline	-	(165)	-	(165)
Covid Infection Control & Rapid Testing	-	-	-	-
Drop-in Centre	-	-	-	-
Smart TV	-	(344)	-	(344)
House Furniture	1,230	-	-	1,230
Staff Support and Volunteer Costs	5,000	(5,000)	-	-
Moveable Partition Wall	11,565	-	-	11,565
Hub Tablets, Tables and Headsets	2,600	-	-	2,600
	2,490,285	(2,517,712)	76,731	49,304

23 Details of transfers between funds in the year as shown in Note 21

The transfers shown in note 21 above are:-

	2023
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(18,136)
To/(from) Restricted Revenue Funds	18,136
Net transfers	-

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2023

24 The purposes for which the funds as detailed in note 21 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Service Agreements	Funds to be used in accordance with the service agreements
Day Centre and Activities Appeal	Funds to be used on the Day Centre and Activities
Staff Bonus	Funds to be used to pay staff bonuses
Volunteer Manager Program	Funds to be used to provide a volunteer manager responsible for recruiting, training and co-ordinating the activities of our volunteers.
Community Hub	Funds to be used to provide a community centre.
Celebratory Events	Funds used to hold 40th anniversary summer ball.
Groundwork	Funds used for groundwork
Voyager 8 Ceiling Hoist	Funds used to install Voyager 8 Ceiling Hoist
Disability Bathroom	Funds used to install Disability Bathroom
Sherbourne House Garden	Funds used to renovate the Sherbourne House Garden
Defibrillator	Funds used to purchase a defibrillator
Tablet Computers	Funds used to purchase tablet computers
Café	Funds used to set up the Café
Lockdown Helpline	A Lottery grant to fund a lockdown helpline
Covid Infection Control & Rapid Testing	Local authority funding to cover additional costs incurred due to Covid-19
Drop-in Centre	Funds used to set up the Drop-In centre
Smart TV	Funds used to purchase a Smart TV
House Furniture	Funds used to purchase house furniture
Staff Support and Volunteer Costs	Funds used for staff support and volunteer costs
Moveable Partition Wall	Funds used to purchase a moveable partition wall
Hub Tablets, Tables and Headsets	Funds used to purchase tablets, tables and headsets for the Hub

25 Ultimate controlling party

The charity is under the control of the Trustees.

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

This analysis is classified by conventional nominal descriptions and not by activity.

26 Donations, Grants and Legacies

	Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	2,328	3,228	5,556	4,469
Donations individually more than £1,000	2,000	-	2,000	-
Total donations and gifts from individuals	4,328	3,228	7,556	4,469

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior year	4,469	-	4,469	
	Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
Legacies receivable				
Legacies individually more than £1,000	1,000	-	1,000	-
Total legacies receivable	1,000	-	1,000	-

	Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	1,980	1,980	1,725
Grants individually more than £1,000	2,000	43,223	45,223	73,994
Total private sector revenue grants	2,000	45,203	47,203	75,719

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	4,725	70,994	75,719

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

Total Donations, Grants and Legacies

		Unrestricted Funds	Restricted Funds	Current Year Total Funds	Prior Year Total Funds
<i>Current year</i>		2023	2023	2023	2022
		£	£	£	£
Total Donations, Grants and Legacies	A1	7,328	48,431	55,759	80,188

27 Income from charitable activities - Trading Activities

<i>Current period</i>		Current period Unrestricted Funds	Current period Restricted Funds	Current period Total Funds	Prior Year Total funds
		2023	2023	2023	2022
		£	£	£	£
Primary purpose and ancillary trading					
Residential Care		2,147,106	-	2,147,106	1,416,670
Community Contracts		241,475	-	241,475	177,082
Service Agreement Contracts		14,270	15,606	29,876	21,837
Total Primary purpose and ancillary trading		2,411,877	15,606	2,427,483	1,615,657

<i>Prior year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Primary purpose and ancillary trading					
Residential Care		1,416,670	-	1,416,670	
Community Contracts		177,082	-	177,082	
Service Agreement Contracts		8,724	13,113	21,837	
Café		68	-	68	
Total Primary purpose and ancillary trading		1,602,544	13,113	1,615,657	

28 Total Income from charitable activities

<i>Current period</i>		Current period Unrestricted Funds	Current period Restricted Funds	Current period Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total income from charitable trading		2,411,877	15,606	2,427,483	1,615,657
Total from charitable activities	A2	2,411,877	15,606	2,427,483	1,615,657

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

29 Investment income		Current period	Current period	Current period	Prior Year
		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
<i>Current period</i>					
		£	£	£	£
		13	-	13	-
		296	-	296	7
Total investment income	A4	309	-	309	7

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	7	-	7

30 Other income and gains		Current period	Current period	Current period	Prior Year
		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
<i>Current period</i>					
		£	£	£	£
		-	-	-	1,064,834
		1,511	-	1,511	-
		5,184	-	5,184	-
		39	-	39	7
Total other income	A5	6,734	-	6,734	1,064,841

All prior year income is unrestricted

All the income in the prior year was unrestricted.

Other income and gains - Prior year analysis

Prior Year	Prior Year	Prior Year	Prior Year
	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
	£	£	£
	1,021,496	43,338	1,064,834
	7	-	7
Total other income	A5	43,338	1,064,841

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

31 Expenditure on charitable activities - Direct spending

		Current period	Current period	Current period	Prior Year
		Unrestricted	Restricted	Total	Total Funds
		Funds	Funds	Funds	
		2023	2023	2023	2022
		£	£	£	£
Gross wages and salaries - charitable activities		1,690,838	7,698	1,698,536	1,088,165
Employers' NI - Charitable activities		154,272	-	154,272	95,355
Travel and Subsistence - Charitable Activities		8,680	-	8,680	5,557
Establishment - Rent, Rates, Light & Heat, Repairs & Maintenance and Insurance		118,644	1,230	119,874	92,016
Residential Care Costs		45,833	-	45,833	34,417
Service Agreement Contracts		(30)	5,828	5,798	5,015
Telephone		4,156	-	4,156	5,245
Staff Training		4,715	-	4,715	1,397
General Expenses		744	-	744	(695)
Café		5,748	-	5,748	300
Total direct spending	B2a	2,033,600	14,756	2,048,356	1,326,772
		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total	
		Funds	Funds	Funds	
		2022	2022	2022	
		£	£	£	
Gross wages and salaries - charitable activities		1,016,823	71,342	1,088,165	
Employers' NI - Charitable activities		95,355	-	95,355	
Travel and Subsistence - Charitable Activities		5,557	-	5,557	
Establishment - Rent, Rates, Light & Heat, Repairs & Maintenance and Insurance		90,494	1,522	92,016	
Residential Care Costs		34,417	-	34,417	
Service Agreement Contracts		-	5,015	5,015	
Telephone		5,245	-	5,245	
Staff Training		1,397	-	1,397	
General Expenses		(695)	-	(695)	
Café		300	-	300	
Subcontract payments		-	-	-	
Total direct spending	B2a	1,248,893	77,879	1,326,772	

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

32 Support costs for charitable activities

<i>Current period</i>	Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	186,260	23,391	209,651	121,876
Defined contribution pension cost - administrative staff	40,638	-	40,638	24,985
Employers' NI - Administrative staff	46,169	-	46,169	22,220
Staff Training	2,862	-	2,862	2,344
Travel and subsistence	716	-	716	381
Recruitment expenses	20	-	20	65
<i>Volunteer costs</i>				
Volunteers' expenses	328	-	328	51
<i>Premises Expenses</i>				
Rent payable under operating leases	15,000	-	15,000	10,000
Cleaning and waste management	5,265	-	5,265	1,465
Premises repairs, renewals and maintenance	7,387	-	7,387	4,436
<i>Administrative overheads</i>				
Telephone	4,170	-	4,170	3,490
Printing, postage and stationery	7,046	-	7,046	3,452
Hire of equipment	4,071	-	4,071	2,039
Software licences and expenses	16,079	-	16,079	9,147
Insurance	3,497	-	3,497	3,945
Disposal of assets	7,091	-	7,091	775
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	19,064	-	19,064	13,084
<i>Financial costs</i>				
Loan interest	3,677	-	3,677	3,242
Depreciation & Amortisation in total for the period	27,081	21,011	48,092	29,094
Support costs before reallocation	396,421	44,402	440,823	256,091
Total support costs - Current Period	396,421	44,402	440,823	256,091

The basis of allocation of costs between activities is described under accounting policies

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

<i>Prior Year</i>	Prior Year Unrestricted	Prior Year Restricted	Prior Year Total
	Funds 2022 £	Funds 2022 £	Funds 2022 £
Employee costs not included in direct costs			
Salaries - Administrative staff	121,876	-	121,876
Defined contribution pension cost - administrative staff	24,985	-	24,985
Employers' NI - Administrative staff	22,220	-	22,220
Staff Training	2,344	-	2,344
Travel and subsistence	381	-	381
Recruitment expenses	65	-	65
Volunteer costs			
Volunteers' expenses	51	-	51
Premises Expenses			
Rent payable under operating leases	10,000	-	10,000
Cleaning and waste management	1,465	-	1,465
Premises repairs, renewals and maintenance	4,436	-	4,436
Administrative overheads			
Telephone	3,490	-	3,490
Printing, postage and stationery	3,452	-	3,452
Hire of equipment	2,039	-	2,039
Software licences and expenses	9,147	-	9,147
Insurance	3,945	-	3,945
Disposal of assets	775	-	775
Professional fees paid to advisors other			
Other legal and professional	13,084	-	13,084
Financial costs			
Loan interest	3,242	-	3,242
Depreciation & Amortisation in total for the	13,278	15,816	29,094
Support costs before reallocation	240,275	15,816	256,091
Total support costs - Prior Year	240,275	15,816	256,091

The basis of allocation of costs between activities is described under accounting policies

33 Other Expenditure - Governance costs

<i>Current period</i>	Current period Unrestricted	Current period Restricted	Current period Total	Prior Year Total Funds
	Funds 2023 £	Funds 2023 £	Funds 2023 £	2022 £
Auditor's fees	5,964	-	5,964	5,594
Bank Charges & Interest	4,503	-	4,503	2,941
Total Governance costs	10,467	-	10,467	8,535

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP

<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Auditor's fees		5,594	-	5,594	
Bank Charges & Interest		2,941	-	2,941	
Total Governance costs		8,535	-	8,535	
34 Total Charitable expenditure					
<i>Current period</i>		Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	2,033,600	14,756	2,048,356	1,326,772
Total support costs	B2d	396,421	44,402	440,823	256,091
Total Governance costs	B2e	10,467	-	10,467	8,535
Total charitable expenditure	B2	2,440,488	59,158	2,499,646	1,591,398
<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total direct spending	B2a	1,248,893	77,879	1,326,772	
Total support costs	B2d	240,275	15,816	256,091	
Total Governance costs	B2e	8,535	-	8,535	
Total charitable expenditure	B2	1,497,703	93,695	1,591,398	
35 Expenditure on raising funds and costs of investment management					
<i>Current period</i>		Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
Fundraising Fees		1,030	16,820	17,850	11,825
Other Expenses		216	-	216	596
Total fundraising costs	B1	1,246	16,820	18,066	12,421
<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Fundraising Fees		1,391	10,434	11,825	
Other Expenses		596	-	596	
Total fundraising costs	B1	1,987	10,434	12,421	

Outreach Community & Residential Services

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

This analysis is classified by activity and not by conventional nominal descriptions.

36 Analysis of income by activity

Activity	SOFA ref	2023 £	2022 £
Income from charitable activities			
Care and Support Services		2,427,483	1,615,657
Total Income from charitable activities	A2	2,427,483	1,615,657
Summary of Total Income, including the items above			
Charitable activities	A2	2,427,483	1,615,657
Donations & Legacies	A1	55,759	80,188
Investment income	A4	309	7
Other income	A5	6,734	1,064,841
Total income as shown in the SOFA	A	2,490,285	2,760,693
Categories of income			
Income from exchange transactions		2,490,285	2,760,693
		2,490,285	2,760,693

37 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Care and Support Services					
Direct costs	2,048,356	-	-	2,048,356	1,326,772
Employee costs not included in direct costs	-	300,056	-	300,056	171,871
Volunteer costs	-	328	-	328	51
Premises expenses	-	27,652	-	27,652	15,901
Administrative overheads	-	41,954	-	41,954	22,848
Professional fees	-	19,064	-	19,064	13,084
Financial costs	-	51,769	-	51,769	32,336
Total Care and Support Services	2,048,356	440,823	-	2,489,179	1,582,863
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Total Care and Support Services	2,048,356	440,823	-	2,489,179	1,582,863
Total Governance costs as detailed in Note 33	-	10,467	-	10,467	8,535
Total charitable expenditure	2,048,356	451,290	-	2,499,646	1,591,398

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 34

Analysis of support and governance costs by charitable activities

Outreach Community & Residential Services

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Care and Support Services	10,467	51,769	300,384	88,670	451,290
Grand Total	10,467	51,769	300,384	88,670	451,290

38 Analysis of non charitable expenditure by activity

Activity	Fundraising 2023 £	Fundraising 2022 £
<i>Fundraising activities</i>		
Direct fundraising costs	18,066	12,421
Total costs of Fundraising activities	18,066	12,421
<i>Total non charitable expenditure</i>	2023	2022
Total costs of Fundraising activities	£ 18,066	£ 12,421
Total non charitable expenditure	18,066	12,421

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 35

OUTREACH COMMUNITY AND RESIDENTIAL SERVICES

England & Wales - Charity number 1184970

Accounts

The Charity Registration Number is :- 1184970

Outreach Community & Residential Services

Report and Accounts

31 March 2022

Outreach Community & Residential Services

Report and accounts for the year ended 31 March 2022

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Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2022

OUR VALUES

We will always strive to create:

- Sense of Worth and Sense of Self-Worth within the organisation
- Inclusion - People are more than the service they receive or the role they are employed in
- Empowerment - Encourage development and opportunity for creativity
- Equal but Different - A holistic approach which is responsive and as adaptable as we can be
- Empathy - We actively listen and are not judgemental
- Fair and Transparent - Only doing things that are useful and meaningful

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Outreach Community & Residential Services.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1184970.

Legal structure of the charity

The governing document of the charity is the constitution of the CIO as approved by the Charity Commission

The governing document is dated 15 April 2019

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

35-37 Blackburn Street
Radcliffe, Manchester
M26 1NR
Telephone 0161 740 3456
Email Address akilah@outreach.co.uk Web address <http://www.outreach.co.uk/>

The Trustees in office on the date the report was approved were:-

Peter Elton - Chair
Ivor Silver - Secretary
Barry Fine FCA - Treasurer
Barbara Pearlman
John Knight
Sam Bolton

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the CIO are to relieve people with learning disability and/or mental health needs, with or without a physical impairment, in particular, but not exclusively, such persons of the Jewish faith.

The main activities undertaken in relation to those purposes during the year.

The policies adopted to further the objectives are the provision of residential care accommodation, supported living services and domiciliary support.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives when planning future activities.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2022

The short term and longer term aims and objectives.

The aims of the charity are to provide residential care and supported living accommodation in the Manchester area in adapted accommodation and to provide community support that is coordinated from the domiciliary team. We acquire more mobility accessible accommodation to meet the growing needs of service users. To also increase its offer of leisure and social opportunities via the community hub and café.

The charity's strategies for achieving its aims and objectives in the future.

The charity looks to achieve its strategic aims and carry out its operational objectives of the year by working closely with Local Authority Social Service Departments and Health Authorities in determining and providing for the needs of its service users.

The contribution of volunteers during the year.

Have been fortunate to have continued funding for the post of a volunteer Manager, However, during 2020 he was on furlough due to Covid crisis he has returned to his post on 1st July 2021 to continue to recruit, train and support volunteers and update the policies and procedures. We have had volunteers who have helped us with open days and events within the community hub. Volunteers have been focused on helping to run the community hub coffee lounge, making and serving coffees, drinks and food. They have given their time not only physically helping in the coffee lounge but also completing the food handling certificates.

The main achievements and performance of the charity during the year.

In the period to 31 March 2022 the charity provided over 11 social, community and wellbeing services for adults who have a learning disability, mental health needs, sensory or physical impairment. The charity continues to provide residential support services for 19 people within 3 houses and 6 flats and 27 within supported living services (28 service users in 2021). Within the C.S.T Domiciliary service, have provided 11 service users (14 service users in 2021) with approximately 280 hours of support per week. The organisation provides sessions via the drop-in centre, offering leisure and social opportunities for service users, The total number of service users in Residential services remained the same as last year.

As a health and social care organisation we were massively impacted by the pandemic we were fortunate that Bury MBC (Local Authority) provided P.P.E and additional grants so that we could pay for staff to isolate when they were positive for Covid. These payments have been very welcome.

Fundraising activities during the year.

The fundraising consultant Marie Davies and her assistant Jeff Massey have been supporting us with fundraising in particular for the Community hub and café. We reduced the hours on the contract due to the pandemic. They are now working one day a week continuing to create a pipeline of donors and applying for funds on our behalf. It has not been as successful as we would have liked however, it has raised funds we would not have otherwise received. They have focused on creating a database of funders and significant grant givers, some of these will be repeat funders who will donate to Outreach year after year.

£21,825.00 has been raised this year.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2022

Structure, governance and management of the charity

The policies and procedures for the induction and training of trustees.

The Board keeps the skill requirements for the trustee body under review and provides additional training where necessary. All new Trustees receive an induction programme, which covers strategic and operational objectives, documentation, obligations, and staffing structures. The induction process for any newly appointed trustee comprises of

- A series of meetings with the Chief executive and existing executive committee of trustees.
- Governance handbooks for members and trustees support Outreach's Articles by setting out policies, procedures and practices that the trustees will adopt in the fulfilment of their responsibility.
- Accompanied visits to various services.

The charity's organisational structure.

Outreach is a CIO governed by a Constitution dated 15 April 2019. There were three first trustees. The trustees have the power to appoint additional trustees. Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the trustees. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The members of the CIO are its trustees. The only persons eligible to be members of the CIO are its trustees. The trustees may create associate or other classes of non-voting membership and determine the rights and obligations of such members.

Any decision to amend the constitution, merge, wind up or dissolve the CIO must be made by member resolution.

The trustees may designate any of their meetings as a general meeting of the members.

There is a finance subcommittee which consists of the treasurer Barry Fine, Ivor Silver, the finance Manager and the Chief Executive and meets at least 8 times a year.

How the charity makes decisions and how decisions are delegated.

There is a document which outlines the decision-making process which dictates levels of decisions and delegated authority, which has been approved by trustees.

There are clear distinctions between the role of trustees and the leadership team. The board of trustees holds a range of reserved matters and delegates certain authority to the executive team in order to run the organisation efficiently. Matters such as policy, strategy and budgets are prepared by the leadership team for consideration and approval by the trustees, who then monitor the implementation of these plans. There are a number of board committees with clear terms of reference.

The committees include:

Finance - which ensures the board receives the appropriate financial information for planning, performance monitoring and major decisions. The minutes of the meetings are made available to all trustees on a timely basis. The committees meet at least 8 times per annum.

External pay benchmarking via the use of market data taken from sector pay surveys and reports.

We have a range of detailed human resource policies to support our charitable objectives, which are reviewed regularly and ensure compliance with employment legislation.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2022

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Akilah Akinola - Chief Executive
Louise Carter - Director of Operations

Bankers	Nat West Bank plc 463 Bury Old Road Prestwich Manchester M25 1AB
	Santander Bridle Road Bootle Merseyside GIR 0AA
HR	Peninsula Victoria Place Manchester M4 4FB

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net income	<u>1,193,928</u>	<u>-</u>
Unrestricted Revenue Funds available for the general purposes of the charity	1,113,917	-
Unrestricted revaluation reserve	37,056	-
Total Unrestricted Funds	<u>1,150,973</u>	<u>-</u>
Restricted Revenue Funds	42,955	-
Total Funds	<u>1,193,928</u>	<u>-</u>

Financial review of the position at the reporting date, 31 March 2022 .

Cuts to local authority funding is continuing to have an impact within health & social care. The organisation has tried to achieve full cost recovery from the local authorities who are the main purchasers of services.

The 2021 figures added for comparison are from the 31 July 2021 financial statements of the previous entity.

The overall surplus for the period before revaluations was £1,156,872, excluding the transfer of funds from the previous entity the surplus was £92,038 (2021 surplus £270,933). The Trustees expect the charity to operate in the future with a small surplus.

During this period Fundraising costs for 2022 were £17,962.50 (2021 £25,318). The majority of costs were generated by M Davies for raising funds on our behalf. Income from fundraising was £21,825 (2021 £199,530)

Income from Legacies was £0 (2021 £1,932).

The trustees are grateful to the donors for their continued support.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2022

Policies on reserves.

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level sufficient to cover management and support costs during periods of fluctuating income. The organisation has taken and is taking steps to ensure that cash flow covers the obligations of the present level of activity.

There are no projects that have been commenced which require further capital or funding. The trustees confirm on a fund-by-fund basis that the charity's assets are available and adequate to fulfil the obligations of the charity. The trustees plan to retain monies in the next few years to replenish the reserves to a level suitable to the new level of operations.

Availability and adequacy of assets of each of the funds

Transfer from Unrestricted Revenue Funds was required to clear the deficit on the Day Centre and Activities Appeal Fund, Community Hub and Voyager 8 Ceiling Hoist Fund.

After considering the above the board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

The investment in assets such as properties is vested in the Custodian Trustees and are held by them.

The trustees have the power to invest in such assets as they see fit.

The charity's principal assets are properties, which are used as accommodation for residential care and supported living service users and have been acquired in accordance within the powers of the governing instrument. These were acquired for the purpose of providing accommodation for service users, and as such the trustees regard this as being held for a long term. The property assets of the Trust are included in the accounts at valuation, on an open market basis as at 31 July 2021 using the house price index for the local authority area. The latest external valuation took place in 31 March 2018. It is the trustees' intention that external revaluations are done on a triennial basis.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees have assessed the major risk to which the charity is exposed, in particular, those related to the operations and finance of the trust, and are satisfied that systems are in place to mitigate the trust's exposure to major risk.

The Trustees are responsible for ensuring effective risk management and ensuring that appropriate measures are in place to manage risks. Corporate risks are reviewed by the Trustees to satisfy themselves that adequate controls are in place. On an ongoing basis operational risks are reported to every management meeting (six per year) to keep them abreast and up to date with the main current issues and the actions being taken to mitigate these risks. Over the reporting period the main risks identified centred around the ability of the organisation to respond to changes in demand and to achieve fee increases in line with the predicted growth in costs, especially with the cost implications of the National Real Living Wage, which local authorities are asking us to pay staff. This in turn may affect the ability of the organisation to meet its liabilities. Another major risk is the continuing decrease in Local Authority funding which has been made worse by the pandemic. Another major risk is the ability of the organisation to attract and retain the necessary level of staff to support services and to provide a fair, equitable and competitive pay and reward package. Also, our workforce in particularly at management level is aging and we need to be succession planning. We have created the post of Deputy Service Manager and enrolled 2 staff on to a course to enable them to qualify as registered managers in the future. To help alleviate these risks the organisation has invested in new marketing materials to attract potential service users, staff and volunteers. In addition, to focus more time to help identify new areas of demand and support on submitting tenders. We also took on an apprentice in order to assist with Human Resources and Admin.

The relocation of head office to Radcliffe and developing a community hub, there is a risk that we don't raise all the funds needed to hire a café and centre Manager to run the facilities professionally and enhance the reputation of the organisation.

Outreach Community & Residential Services

Trustees' Annual Report for the year ended 31 March 2022

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The charity is committed to its values and its person-centred way of working and continuing to support people with learning disability and/or mental health needs in residential care homes, supported living and in the community. The good reputation of the charity is leading to more referrals, which is planned to lead to a gradual expansion of the charity's services.

- Outreach is committed to person-centred ways of working to facilitate collaboration between its broad range of services. It will continue to invest in its workforce development strategies in order to attract, retain and reward a skilled and motivated workforce.
- To invest in updating and improving its methods of communicating with staff and recording and accessing information in real time.
- Invest in service quality and impact improvement and develop new innovative and responsive services that provide holistic support for people. Outreach will adapt to the changing needs of the people it supports, its partners and commissioners
- In a changing landscape, the charity will work to continuously improve its support to people, to help them make positive decisions about their support. It will continue to create personalised packages and work in partnership to deliver high quality, flexible, valued results that create sustainable change for people.
- To continue expanding domiciliary support provision and develop further leisure and social opportunities by developing and investing in the community hub.
- Increasing the number of supported living services by working in partnership with property developing organisations.

Details of The Auditor

Langer & Co
Chartered Accountant and Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Outreach Community & Residential Services

**Trustees' Annual Report for the year ended 31 March 2022
Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

17/01/2023

This report was approved by the board of trustees on



.....
Barry Fine
Trustee

Outreach Community & Residential Services

Independent auditors' report to the trustees of Outreach Community & Residential Services

Opinion

We have audited the financial statements of Outreach Community & Residential Services for the period ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees Annual Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning policies and procedures:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- remuneration policies, key drivers for remuneration and bonus levels; and
Discussions among the engagement team regarding how and where fraud might occur in the financial statements and
- any potential indicators of fraud. The engagement team have experience of working with charities and this experience was relevant to the discussion about where fraud risks may arise.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in. The key laws and regulations we considered in this context included the UK Charities Act, FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and Charities SORP(FRS102).

Identifying and assessing potential risks related to irregularities

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities including Charity Commission and HMRC ;
In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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



.....
Langer & Co

**Chartered Accountant and
Statutory Auditor**

23 January 2023
.....
Date

**8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY**

Langer & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

Outreach Community & Residential Services - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current period Unrestricted Funds 2022 £	Current period Restricted Funds 2022 £	Current period Total Funds 2022 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	A1	9,192	70,994	80,186	-
Charitable activities	A2	1,602,544	13,113	1,615,657	-
Investments	A4	7	-	7	-
Other	A5	1,021,503	43,338	1,064,841	-
Total income	A	<u>2,633,246</u>	<u>127,445</u>	<u>2,760,691</u>	<u>-</u>
Expenditure on:					
Raising funds	B1	1,987	10,434	12,421	-
Charitable activities	B2	1,497,703	93,695	1,591,398	-
Total expenditure	B	<u>1,499,690</u>	<u>104,129</u>	<u>1,603,819</u>	<u>-</u>
Net income for the period		<u>1,133,556</u>	<u>23,316</u>	<u>1,156,872</u>	<u>-</u>
Transfers between funds	C	(19,639)	19,639	-	-
Net income after transfers	A-B-C	<u>1,113,917</u>	<u>42,955</u>	<u>1,156,872</u>	<u>-</u>
Other recognised gains/(losses)					
Net gains on revaluation of fixed assets	D1	37,056	-	37,056	-
Net movement in funds		<u>1,150,973</u>	<u>42,955</u>	<u>1,193,928</u>	<u>-</u>
Reconciliation of funds:-					
Total funds brought forward	E	-	-	-	-
Total funds carried forward		<u>1,150,973</u>	<u>42,955</u>	<u>1,193,928</u>	<u>-</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 17 to 30 form an integral part of these accounts.

Outreach Community & Residential Services - Statement of Financial Activities for the year ended 31 March 2022

Statement of Total Recognised Gains and Losses for the year ended 31 March 2022

	2022 £	2021 £
Surplus for the period :-		
Net excess of income over expenditure from operations before tax	1,156,872	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>1,156,872</u>	<u>-</u>
<i>Add/(deduct) non income and expenditure items:-</i>		
Gains on the revaluation of tangible fixed assets	37,056	-
Net Movement in funds before taxation	<u>1,193,928</u>	<u>-</u>
Taxation arising in the year	-	-
Funds generated in the period as shown on Statement of Financial Activities	<u>1,193,928</u>	<u>-</u>

The notes attached on pages 17 to 30 form an integral part of these accounts.

Outreach Community & Residential Services - Statement of Financial Activities for the year ended 31 March 2022

Outreach Community & Residential Services - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the period as detailed in the SOFA	1,193,928	-
Resources applied on functional fixed assets	(836,292)	-
Net resources available to fund charitable activities	<u>357,636</u>	<u>-</u>

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	-	-	-	-
Recognised gains and losses before transfers	<u>1,133,556</u>	<u>23,316</u>	<u>1,156,872</u>	-
	1,133,556	23,316	1,156,872	-
(From)/To unrestricted revenue funds	(19,639)	19,639	-	-
Closing revenue funds	<u>1,113,917</u>	<u>42,955</u>	<u>1,156,872</u>	<u>-</u>

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 April	-	-	-	-
Net gains on revaluation of fixed assets	37,056	-	37,056	-
At 31 March	<u>37,056</u>	<u>-</u>	<u>37,056</u>	<u>-</u>

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	1,113,917	42,955	1,156,872	-
Revaluation reserve fund	37,056	-	37,056	-
Total funds	<u>1,150,973</u>	<u>42,955</u>	<u>1,193,928</u>	<u>-</u>

The notes attached on pages 17 to 30 form an integral part of these accounts.

Outreach Community & Residential Services - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets				
Tangible assets	11	A2	844,340	-
Current assets				
Debtors	12	B2	151,776	-
Investments held as current assets	13	B3	289	-
Cash at bank and in hand		B4	509,688	-
Total current assets			<u>661,753</u>	<u>-</u>
Creditors: amounts falling due within one year	14	C1	<u>(273,946)</u>	<u>-</u>
Net current assets			387,807	-
			<u>1,232,147</u>	<u>-</u>
Net assets				
Creditors: amounts falling due after more than one year	15	C2	(38,219)	-
The total net assets of the charity			<u>1,193,928</u>	<u>-</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	21	D2	42,955	-
			42,955	-
Unrestricted Funds				
Unrestricted Revenue Funds	21	D3	1,113,917	-
Unrestricted Revaluation Reserve	21	D4	<u>37,056</u>	-
			1,150,973	-
Total charity funds			<u>1,193,928</u>	<u>-</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 10.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

B Fine

Barry Fine

Trustee

17/01/2023

Approved by the board of trustees on

The notes attached on pages 17 to 30 form an integral part of these accounts.

Outreach Community & Residential Services

Cash Flow Statement for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>346,458</u>	<u>-</u>
Cash flows from investing activities		
Interest received	7	-
Purchase of property, plant and equipment	(24,330)	-
Net cash provided by investing activities	B <u>(24,323)</u>	<u>-</u>
Cash flows from financing activities		
Repayment of amounts borrowed	(13,823)	-
Net cash provided by financing activities	C <u>(13,823)</u>	<u>-</u>
Overall cash provided by all activities	A+B+C <u>308,312</u>	<u>-</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2022	509,688	-
Cash and cash equivalents at 1 April 2021	-	-
Cash at bank and in hand less overdrafts at 31 March	<u>509,688</u>	<u>-</u>
Reconciliation of net income to net cash flow from operating activities		
Net income as shown in the Statement of Financial Activities	1,156,872	-
Adjustments for :-		
Depreciation charges	29,869	-
Dividends, interest and rents from investments	(7)	-
Transferred from previous entity	(1,064,834)	-
Decrease in current asset investments	(8)	-
Decrease in debtors	180,780	-
Increase in creditors, excluding loans	43,786	-
Net cash provided by operating activities	A <u>346,458</u>	<u>-</u>

Outreach Community & Residential Services

Cash Flow Statement for the year ended 31 March 2022

Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand at for the year ended 31 March 2022	509,688	-
Total cash and cash equivalents	<u>509,688</u>	<u>-</u>

Analysis of change in net debt

	<i>Transfer from previous entity</i>	<i>Cash Flows</i>	<i>At end of period</i>
Cash	201,376	308,312	509,688
Loans falling due within one year	(20,220)	534	(19,686)
Loans falling due after more than one year	(51,508)	13,289	(38,219)
Total	<u>129,648</u>	<u>322,135</u>	<u>451,783</u>

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 (FRS 102), Charities SORP(FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Length of the reporting period

The reporting period contains data following the transfer on 1 August 2021 to the CIO from the previous entity, charity number 509119.

Risks and future assumptions

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is 35-37 Blackburn Road, Radcliffe, Manchester, M26 1NR.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Categories of Income

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2022

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Land & buildings	at valuation
Fixtures, Fittings & Equipment	15 % of net book value

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2022

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial period

	2022	2021
	£	£
The net surplus before tax in the financial period is stated after charging:-		
Depreciation of owned fixed assets	29,094	-
Pension costs	24,985	-
Auditors' remuneration	5,594	-
	<u>59,673</u>	<u>-</u>

5 Interest payable

	2022	2021
	£	£
Loan interest	3,242	-
	<u>3,242</u>	<u>-</u>

6 Gains and losses on revaluation of fixed and intangible assets

Current period

	Current period Unrestricted Funds 2022 £	Current period Restricted Funds 2022 £	Current period Total Funds 2022 £	Prior Year Total Funds 2021 £
Revaluation of :-				
Property	37,056	-	37,056	-
	<u>37,056</u>	<u>-</u>	<u>37,056</u>	<u>-</u>

7 Staff costs and emoluments

Salary costs

	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	1,210,041	-
Employer's National Insurance for all staff	117,575	-
Employer's operating costs of defined contribution pension schemes	24,985	-
Total salaries, wages and related costs	<u>1,352,601</u>	<u>-</u>

Numbers of full time employees or full time equivalents

	2022	2021
The average number of total staff employed in the year was	86	-

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	74	-
Engaged on management and administration	12	-
The estimated full time equivalent number of all staff employed as above	<u>86</u>	<u>-</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Chief Executive Officer

The remuneration in the year was	40,807	-
Pension contributions paid by the employer	881	-

Total remuneration package included in total salaries above

	<u>41,688</u>	<u>-</u>
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Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2022

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Deferred income - Unrestricted and Designated funds

<i>Current Period</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at period end
	£	£	£	£
Invoiced services	-	-	2,307	2,307
Total	<u>-</u>	<u>-</u>	<u>2,307</u>	<u>2,307</u>
			2022	2021
			£	£
These deferrals are included in creditors			<u>2,307</u>	<u>-</u>

The deferrals included in creditors relate to income relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting period end.

11 Tangible fixed assets

<i>Current Period</i>	Land and Buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2021	-	-	-
Additions - transfer from previous entity	546,214	290,939	837,153
Surplus on revaluation	37,056	-	37,056
Disposals	-	(861)	(861)
At 31 March 2022	<u>583,270</u>	<u>290,078</u>	<u>873,348</u>
Depreciation			
At 1 April 2021	-	-	-
Charge for the year	-	29,094	29,094
On disposals	-	(86)	(86)
At 31 March 2022	<u>-</u>	<u>29,008</u>	<u>29,008</u>
Net book value			
At 31 March 2022	<u>583,270</u>	<u>261,070</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

Freehold properties were valued on an open market basis as at 31 March 2022 using the house price index for the local authority area.

Freehold land and buildings included above:

	2022	2021
	£	£
Historical cost	11,126	-
Cumulative depreciation based on historical cost	<u>445</u>	<u>-</u>

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2022

12 Debtors

	2022	2021
	£	£
Trade debtors	92,327	-
Prepayments and accrued income	57,173	-
Other debtors	2,276	-
	<u>151,776</u>	<u>-</u>

13 Investments held as current assets at market value at 31 March 2022

	2022	2021
	£	£
Listed investments	289	-
	<u>289</u>	<u>-</u>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Loans and overdrafts	19,686	-
Trade creditors	82,122	-
Accruals	32,076	-
Deferred Income - Unrestricted & designated funds	2,307	-
PAYE, NIC VAT and other taxes	35,966	-
Other creditors	101,789	-
	<u>273,946</u>	<u>-</u>

15 Creditors: amounts falling due after one year

	2022	2021
	£	£
Loans and overdrafts	38,219	-
	<u>38,219</u>	<u>-</u>

16 Financial commitments under operating leases

	2022	2021
	£	£
At the period end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	5,225	-
within two to five years	21,004	-
in over five years	210,000	-
	<u>236,229</u>	<u>-</u>

17 Revaluation reserve

	Current period Unrestricted Funds	Current period Restricted Funds	Current period Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
<i>Current period</i>				
At 1 April 2021	-	-	-	-
Arising on revaluation during the year	37,056	-	37,056	-
At 31 March 2022	<u>37,056</u>	<u>-</u>	<u>37,056</u>	<u>-</u>

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2022

18 Income and Expenditure account summary	2022	2021
	£	£
At 1 April 2021	-	-
Surplus after tax for the period	1,156,872	-
At 31 March 2022	1,156,872	-

19 Related party transactions

The trust received an aggregate of £310 (2021 £0) from all trustees without conditions.

20 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	704,934	-	139,406	844,340
Current Assets	753,242	-	(91,489)	661,753
Current Liabilities	(268,984)	-	(4,962)	(273,946)
Long Term Liabilities	(38,219)	-	-	(38,219)
	1,150,973	-	42,955	1,193,928

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 22 £	See Note 23 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	-	1,133,556	(19,639)	1,113,917
Unrestricted Revaluation Reserve	-	37,056	-	37,056
Total unrestricted and designated funds	-	1,170,612	(19,639)	1,150,973
Restricted funds:-				
Service Agreements	-	24,311	(1,048)	23,263
Day Centre and Activities Appeal	-	(7,651)	7,651	-
Staff Bonus	-	-	-	-
Volunteer Manager Program	-	-	-	-
Community Hub	-	(10,725)	10,725	-
Celebratory Events	-	2,680	-	2,680
Groundwork	-	716	-	716
Voyager 8 Ceiling Hoist	-	(566)	566	-
Disability Bathroom	-	614	-	614
Sherbourne House Garden	-	-	-	-
Defibrillator	-	946	-	946
Tablet Computers	-	-	-	-
Café	-	4,593	-	4,593
Lockdown Helpline	-	7,845	-	7,845
Covid Infection Control & Rapid Testing	-	-	-	-
Drop-in Centre	-	-	-	-
Smart TV	-	553	1,745	2,298
Total restricted funds	-	23,316	19,639	42,955
Total charity funds	-	1,193,928	-	1,193,928

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2022

22 Analysis of movements in funds over the year as shown in Note 21

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	2,633,246	(1,499,690)	-	1,133,556
Unrestricted Revaluation Reserve	-	-	37,056	37,056
Restricted funds:-				
Service Agreements	36,254	(11,943)	-	24,311
Day Centre and Activities Appeal	-	(7,651)	-	(7,651)
Staff Bonus	-	-	-	-
Volunteer Manager Program	-	-	-	-
Community Hub	2,774	(13,499)	-	(10,725)
Celebratory Events	2,746	(66)	-	2,680
Groundwork	744	(28)	-	716
Voyager 8 Ceiling Hoist	-	(566)	-	(566)
Disability Bathroom	734	(120)	-	614
Sherbourne House Garden	-	-	-	-
Defibrillator	1,051	(105)	-	946
Tablet Computers	-	-	-	-
Café	6,182	(1,589)	-	4,593
Lockdown Helpline	7,967	(122)	-	7,845
Covid Infection Control & Rapid Testing	66,793	(66,793)	-	-
Drop-in Centre	-	-	-	-
Smart TV	2,200	(1,647)	-	553
	2,760,691	(1,603,819)	37,056	1,193,928

23 Details of transfers between funds in the year as shown in Note 21

<i>The transfers shown in note 21 above are:-</i>	2022 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(19,639)
To/(from) Restricted Revenue Funds	19,639
Net transfers	-

Outreach Community & Residential Services

Notes to the Accounts for the year ended 31 March 2022

24 The purposes for which the funds as detailed in note 21 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Service Agreements	Funds to be used in accordance with the service agreements
Day Centre and Activities Appeal	Funds to be used on the Day Centre and Activities
Staff Bonus	Funds to be used to pay staff bonuses
Volunteer Manager Program	Funds to be used to provide a volunteer manager responsible for recruiting, training and co-ordinating the activities of our volunteers.
Community Hub	Funds to be used to provide a community centre.
Celebratory Events	Funds used to hold 40th anniversary summer ball.
Groundwork	Funds used for groundwork
Voyager 8 Ceiling Hoist	Funds used to install Voyager 8 Ceiling Hoist
Disability Bathroom	Funds used to install Disability Bathroom
Sherbourne House Garden	Funds used to renovate the Sherbourne House Garden
Defibrillator	Funds used to purchase a defibrillator
Tablet Computers	Funds used to purchase tablet computers
Café	Funds used to set up the Café
Lockdown Helpline	A Lottery grant to fund a lockdown helpline
Covid Infection Control & Rapid Testing	Local authority funding to cover additional costs incurred due to Covid-19
Drop-in Centre	Funds used to set up the Drop-In centre
Smart TV	Funds used to purchase a Smart TV

25 Ultimate controlling party

The charity is under the control of the Trustees.

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

This analysis is classified by conventional nominal descriptions and not by activity.

26 Donations, Grants and Legacies

	Current period Unrestricted Funds 2022 £	Current period Restricted Funds 2022 £	Current period Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,467	-	4,467	-
Total donations and gifts from individuals	4,467	-	4,467	-

	Current period Unrestricted Funds 2022 £	Current period Restricted Funds 2022 £	Current period Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	1,725	-	1,725	-
Grants individually more than £1,000	3,000	70,994	73,994	-
Total private sector revenue grants	4,725	70,994	75,719	-
Total Donations, Grants and Legacies	9,192	70,994	80,186	-

27 Income from charitable activities - Trading Activities

<i>Current period</i>	Current period Unrestricted Funds 2022 £	Current period Restricted Funds 2022 £	Current period Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Residential Care	1,416,670	-	1,416,670	-
Community Contracts	177,082	-	177,082	-
Service Agreement Contracts	8,724	13,113	21,837	-
Total Primary purpose and ancillary trading	1,602,544	13,113	1,615,657	-

28 Total Income from charitable activities

<i>Current period</i>	Current period Unrestricted Funds 2022 £	Current period Restricted Funds 2022 £	Current period Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	1,602,544	13,113	1,615,657	-
Total from charitable activities	1,602,544	13,113	1,615,657	-

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

29 Investment income		Current period	Current period	Current period	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current period</i>		2022	2022	2022	2021
		£	£	£	£
		-	-	-	-
		7	-	7	-
Total investment income	A4	7	-	7	-
30 Other income and gains		Current period	Current period	Current period	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current period</i>		2022	2022	2022	2021
		£	£	£	£
		1,021,496	43,338	1,064,834	-
		7	-	7	-
Total other income	A5	1,021,503	43,338	1,064,841	-
31 Expenditure on charitable activities - Direct spending		Current period	Current period	Current period	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current period</i>		2022	2022	2022	2021
		£	£	£	£
		1,016,823	71,342	1,088,165	-
		95,355	-	95,355	-
		5,557	-	5,557	-
		90,494	1,522	92,016	-
		34,417	-	34,417	-
		-	5,015	5,015	-
		5,245	-	5,245	-
		1,397	-	1,397	-
		(695)	-	(695)	-
		300	-	300	-
Total direct spending	B2a	1,248,893	77,879	1,326,772	-

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

32 Support costs for charitable activities

<i>Current period</i>	Current period Unrestricted Funds 2022 £	Current period Restricted Funds 2022 £	Current period Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	121,876	-	121,876	-
Defined contribution pension cost - administrative staff	24,985	-	24,985	-
Employers' NI - Administrative staff	22,220	-	22,220	-
Staff Training	2,344	-	2,344	-
Travel and subsistence	381	-	381	-
Recruitment expenses	65	-	65	-
<i>Volunteer costs</i>				
Volunteers' expenses	51	-	51	-
<i>Premises Expenses</i>				
Rent payable under operating leases	10,000	-	10,000	-
Cleaning and waste management	1,465	-	1,465	-
Premises repairs, renewals and maintenance	4,436	-	4,436	-
<i>Administrative overheads</i>				
Telephone	3,490	-	3,490	-
Printing, postage and stationery	3,452	-	3,452	-
Hire of equipment	2,039	-	2,039	-
Software licences and expenses	9,147	-	9,147	-
Insurance	3,945	-	3,945	-
Disposal of assets	775	-	775	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	13,084	-	13,084	-
<i>Financial costs</i>				
Loan interest	3,242	-	3,242	-
Depreciation & Amortisation in total for the period	13,278	15,816	29,094	-
Support costs before reallocation	240,275	15,816	256,091	-
Total support costs - Current Period	240,275	15,816	256,091	-

The basis of allocation of costs between activities is described under accounting policies

Outreach Community & Residential Services

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP

33 Other Expenditure - Governance costs

<i>Current period</i>	Current period	Current period	Current period	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Auditor's fees	5,594	-	5,594	-
Bank Charges & Interest	2,941	-	2,941	-
Total Governance costs	8,535	-	8,535	-

34 Total Charitable expenditure

<i>Current period</i>		Current period	Current period	Current period	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	1,248,893	77,879	1,326,772	-
Total support costs	B2d	240,275	15,816	256,091	-
Total Governance costs	B2e	8,535	-	8,535	-
Total charitable expenditure	B2	1,497,703	93,695	1,591,398	-

35 Expenditure on raising funds and costs of investment management

<i>Current period</i>		Current period	Current period	Current period	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2022	2022	2022	2021
		£	£	£	£
Fundraising Fees		1,391	10,434	11,825	-
Other Expenses		596	-	596	-
Total fundraising costs	B1	1,987	10,434	12,421	-

Outreach Community & Residential Services

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

This analysis is classified by activity and not by conventional nominal descriptions.

36 Analysis of income by activity

Activity	SOFA ref	2022 £	2021 £
Income from charitable activities			
Care and Support Services		1,615,657	-
Total Income from charitable activities	A2	1,615,657	-
Summary of Total Income, including the items above			
Charitable activities	A2	1,615,657	-
Donations & Legacies	A1	80,186	-
Investment income	A4	7	-
Other income	A5	1,064,841	-
Total income as shown in the SOFA	A	2,760,691	-
Categories of income			
Income from exchange transactions		2,760,691	-
		2,760,691	-

37 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Care and Support Services					
Direct costs	1,326,772	-	-	1,326,772	-
Employee costs not included in direct costs	-	171,871	-	171,871	-
Volunteer costs	-	51	-	51	-
Premises expenses	-	15,901	-	15,901	-
Administrative overheads	-	22,848	-	22,848	-
Professional fees	-	13,084	-	13,084	-
Financial costs	-	32,336	-	32,336	-
Total Care and Support Services	1,326,772	256,091	-	1,582,863	-
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total Care and Support Services	1,326,772	256,091	-	1,582,863	-
Total Governance costs as detailed in Note 33	-	8,535	-	8,535	-
Total charitable expenditure	1,326,772	264,626	-	1,591,398	-

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 34

Analysis of support and governance costs by charitable activities

Outreach Community & Residential Services

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Care and Support Services	8,535	32,336	171,922	51,833	264,626
Grand Total	<u>8,535</u>	<u>32,336</u>	<u>171,922</u>	<u>51,833</u>	<u>264,626</u>

38 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising 2022 £	Fundraising 2021 £
Direct fundraising costs	12,421	-
Total costs of Fundraising activities	<u>12,421</u>	<u>-</u>
Total non charitable expenditure	2022 £	2021 £
Total costs of Fundraising activities	12,421	-
Total non charitable expenditure	<u>12,421</u>	<u>-</u>

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 35

OUTREACH COMMUNITY AND RESIDENTIAL SERVICES

England & Wales - Charity number 1184970

Accounts

Outreach Community & Residential Services	
Trustees' Annual Report for the year ended 31 March 2021	
<p>OUR VALUES</p> <p>We will always strive to create:</p> <ul style="list-style-type: none"> - Sense of Worth and Sense of Self-Worth within the organisation - Inclusion - People are more than the service they receive or the role they are employed in - Empowerment - Encourage development and opportunity for creativity - Equal but Different - A holistic approach which is responsive and as adaptable as we can be - Empathy - We actively listen and are not judgemental - Fair and Transparent - Only doing things that are useful and meaningful 	
The Trustees present their Report and Accounts for the year ended 31 March 2021.	
Reference and administrative details	
<i>The charity name.</i>	
The legal name of the charity is:- Outreach Community & Residential Services.	
<i>The charity's areas operation and UK charitable registration.</i>	
The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 509119.	
<i>Legal structure of the charity</i>	
The governing document is dated	11 January 1979
The trustees are all individuals.	
<i>The principal operating address, telephone number, email and web addresses of the charity are:-</i>	
35-37 Blackburn Street	
Radcliffe, Manchester	
M26 1NR	
Telephone 0161 740 3456	
Email Address akilah@outreach.co.uk Web address http://www.outreach.co.uk/	
<i>The Trustees in office on the date the report was approved were:-</i>	
Peter Elton - Chair	
Ivor Silver - Secretary	
Barry Fine FCA - Treasurer	
<i>Objects and activities of the charity</i>	
<i>The purposes of the charity as set out in its governing document.</i>	
The objects of the Trust are to relieve persons with a physical or mental handicap and persons suffering from mental illness and in particular, but not exclusively, such persons of the Jewish faith.	
<i>The main activities undertaken in relation to those purposes during the year.</i>	
The policies adopted to further the objectives are the provision of residential care accommodation, supported living services and domiciliary support.	
The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives when planning future activities.	
<i>The short term and longer term aims and objectives.</i>	

	<p>The aims of the charity are to provide the residential care and supported living accommodation in the Manchester area in adapted accommodation and to provide community support that is coordinated from the domiciliary team. To also increase its offer of leisure and social opportunities via the community hub and café.</p>
	<p><i>The charity's strategies for achieving its aims and objectives in the future.</i></p>
	<p>The charity looks to achieve its strategic aims and carry out its operational objectives of the year by working closely with Local Authority Social Service Departments and Health Authorities in determining and providing for the needs of its service users.</p>
	<p><i>The contribution of volunteers during the year.</i></p>
	<p>The main achievements and performance of the charity during the year.</p>
	<p>On the 8th September 2020 the trustees agreed to transfer the charity 509119 to become a Charitable Incorporated Organisation and to start legal proceedings.</p> <p>This has been registered as Charity 1184970.</p> <p>In the year to March 2021 the charity1184970 has not traded as a CIO and has only traded as Charity 509119, with the accounting date being changed from April2020 to 31 July 2021.</p>
	<p>Structure, governance and management of the charity</p>
	<p><i>The policies and procedures for the induction and training of trustees.</i></p>
	<p>The executive committee of trustees has the power to appoint additional members of the executive committee as it shall deem necessary provided that no more than three such additional members are appointed in any one year.</p> <p>The Board keeps the skill requirements for the trustee body under review and provides additional training where necessary. All new Trustees receive an induction programme, which covers strategic and operational objectives, documentation, obligations, and staffing structures. The induction process for any newly appointed trustee comprises of</p> <ul style="list-style-type: none"> - A series of meetings with the Chief executive and existing executive committee of trustees. - Governance handbooks for members and trustees support Outreach's Articles by setting out policies, procedures and practices that the trustees will adopt in the fulfilment of their responsibility. - Accompanied visits to various services.
	<p><i>The charity's organisational structure.</i></p>

	<p>Outreach is an unincorporated Association governed by a written Trust Deed dated 11 January 1979. The original trustees now known as custodian trustees are responsible for electing any other trustees.</p> <p>An executive committee of trustees, appointed annually by the annual General Meeting, established a Constitution on 24 November 1988, which laid down the method of running the organisation. The Annual General Meeting also appoints an Advisory Management committee.</p> <p>The Executive meets a minimum of 8 times a year, the board agrees the strategic direction of the organisation, setting the budget and deciding upon major undertakings. Responsibility for the day-to-day operation of the charity is delegated to the Chief Executive. The Chief Executive reports fully to the Trustees at each Board meeting and to the Chair on a regular basis.</p>
	<p>The Executive Committee Dr Peter Elton - Chair Ivor Silver - Secretary Barry Fine - Treasurer Barbara Pearlman</p> <p>Management Committee Yvonne Coppel Basil Herwald Lawrence Rickless Sam Bolton John Knight</p>
	<p><i>How the charity makes decisions and how decisions are delegated.</i></p>
	<p>There are clear distinctions between the role of trustees and the leadership team. The board of trustees holds a range of reserved matters and delegates certain authority to the executive team in order to run the organisation efficiently. Matters such as policy, strategy and budgets are prepared by the leadership team for consideration and approval by the trustees, who then monitor the implementation of these plans. There are a number of board committees with clear terms of reference.</p> <p>The committees include: Finance - which ensures the board receives the appropriate financial information for planning, performance monitoring and major decisions. The minutes of the meetings are made available to all trustees on a timely basis. The committees meet at least 8 times per annum.</p> <p>External pay benchmarking via the use of market data taken from sector pay surveys and reports.</p> <p>We have a range of detailed human resource policies to support our charitable objectives, which are reviewed regularly and ensure compliance with employment legislation.</p>
	<p><i>The Chief Executive Officer and other senior management personnel to whom day to day management is delegated</i></p>
	<p>Akilah Akinola - Chief Executive</p>
	<p>Louise Carter - Director of Operations</p>

Bankers	<p>Nat West Bank plc 463 Bury Old Road Prestwich Manchester M25 1AB</p> <p>Santander Bridle Road Bootle Merseyside GIR 0AA</p>
HR	<p>Peninsula Victoria Place Manchester M4 4FB</p>
Financial review	
<i>The charity's financial position at the end of the year ended 31 March 2021</i>	
<p>The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-</p>	
	2021
	£
Net income	0.00
Unrestricted Revenue Funds available for the general purposes of the charity	0
Unrestricted revaluation reserve	0
Total Unrestricted Funds	0
Restricted Revenue Funds	0
Total Funds	0
<i>Financial review of the position at the reporting date, 31 March 2021</i>	
<p>This year we have not traded as a CIO using Charity 1184970</p>	
<i>Policies on reserves.</i>	

	<i>Availability and adequacy of assets of each of the funds</i>
	<i>Investment policy and investment objectives.</i>
	<i>The major risks to which the Charity is exposed and reviews and systems to mitigate them.</i>
	<i>Plans For the Future</i>
	Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The charity is committed to its values and its person-centred way of working and continuing to support people with learning disability and/or mental health needs in residential care homes, supported living and in the community. The good reputation of the charity is leading to more referrals, which is planned to lead to a gradual expansion of the charity's services.

- Outreach is committed to person-centred ways of working to facilitate collaboration between its broad range of services. It will continue to invest in its workforce development strategies in order to attract, retain and reward a skilled and motivated workforce.

- To invest in updating and improving its methods of communicating with staff and recording and accessing information in real time.

- Invest in service quality and impact improvement and develop new innovative and responsive services that provide holistic support for people. Outreach will adapt to the changing needs of the people it supports, its partners and commissioners

- In a changing landscape, the charity will work to continuously improve its support to people, to help them make positive decisions about their support. It will continue to create personalised packages and work in partnership to deliver high quality, flexible, valued results that create sustainable change for people.

- To continue expanding domiciliary support provision and develop further leisure and social opportunities by developing and investing in the community hub.

- Increasing the number of supported living services by working in partnership with property developing organisations.

Details of The Auditor

Langer & Co

Chartered Accountant and Statutory Auditor

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

Statement as to disclosure of information to auditors

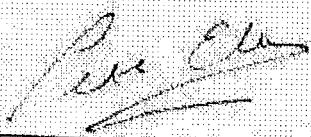
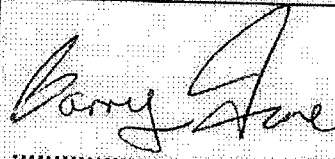
The trustees state that so far as each of the trustees at the time this report was approved are aware:-

a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and

b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

<p>In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-</p>	
<p>- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).</p>	
<p>- select suitable accounting policies and apply them consistently;</p>	
<p>- make judgements and estimates that are reasonable and prudent;</p>	
<p>- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;</p>	
<p>- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;</p>	
<p>The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.</p>	
<p>The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.</p>	
<p>The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that the report is consistent with the figures disclosed in the financial statements.</p>	
<p>This report was approved by the board of trustees on</p>	
	
<p>Peter Elton Trustee</p>	<p>Barry Fine Trustee</p>