

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	<u>49,304</u>	<u>1,193,930</u>
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	<u>1,194,084</u>	<u>1,150,975</u>
Restricted Revenue Funds	49,150	42,955
Total Funds	<u>1,243,234</u>	<u>1,193,930</u>

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

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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.

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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:-	E				
Total funds brought forward		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	2,633,248	127,445	2,760,693
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	1,499,690	104,129	1,603,819
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		1,113,919	42,955	1,156,874
Other recognised gains/(losses)				
Net gains on revaluation of fixed assets	D1	37,056	-	37,056
Net movement in funds		1,150,975	42,955	1,193,930
Reconciliation of funds:-	E			
Total funds brought forward		-	-	-
Total funds carried forward		1,150,975	42,955	1,193,930

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	(981)	357,639

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

Revenue accumulated funds

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

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

Summary of funds	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	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	1,194,084	49,150	1,243,234	1,193,930

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			597,079	661,756
Creditors: amounts falling due within one year	14	C1	(262,274)	(273,946)
Net current assets			334,805	387,810
			1,260,247	1,232,149
Net assets				
Creditors: amounts falling due after more than one year	15	C2	(17,013)	(38,219)
The total net assets of the charity			1,243,234	1,193,930

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	113,787	37,056
			1,194,084	1,150,975
Total charity funds			1,243,234	1,193,930

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	(89,079)	346,460
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	(59,247)	(24,322)
Cash flows from financing activities			
Repayment of amounts borrowed		(19,687)	(13,823)
Net cash provided by financing activities	C	(19,687)	(13,823)
Overall cash provided by all activities	A+B+C	(168,013)	308,315
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		291,044	509,691
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	(89,079)	346,460

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	291,044	509,691

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	451,786	(198,960)	252,826

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

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:-

	2023	2022
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	1,321	881

Numbers of such staff to whom benefits are accruing :-

	No	No
Under money purchase pension schemes	1	1
	<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
	17,013	38,219

16 Financial commitments under operating leases	2023 £	2022 £
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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
	187,334	220,476

17 Revaluation reserve

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

All the revaluations in the prior year was unrestricted.

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

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)
	1,194,084	-	49,150	1,243,234
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)
	1,151,335	-	42,595	1,193,930

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 classssified 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

	Current period Unrestricted Funds	Current period Restricted Funds	Current period Total Funds	Prior Year Total funds
<i>Current period</i>	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

	Current period Unrestricted Funds	Current period Restricted Funds	Current period Total Funds	Prior Year Total Funds
<i>Current period</i>	2023	2023	2023	2022
	£	£	£	£
Total income from charitable trading	2,411,877	15,606	2,427,483	1,615,657
Total from charitable activities	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 Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Current period</i>					
Dividend Income		13	-	13	-
Bank Interest Receivable		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 Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Current period</i>					
Transfer from previous entity		-	-	-	1,064,834
Sundry other income		1,511	-	1,511	-
Insurance claims - Revenue items		5,184	-	5,184	-
Unrealised gains/(losses) on investments		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 Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<i>Prior Year</i>			
Transfer from previous entity	1,021,496	43,338	1,064,834
Unrealised gains/(losses) on investments	7	-	7
Total other income	1,021,503	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	
<i>Current period</i>		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	
<i>Prior Year</i>		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 Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total 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 Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 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

		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year					
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					
		Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
Current period					
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
		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year					
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					
		Current period Unrestricted Funds 2023 £	Current period Restricted Funds 2023 £	Current period Total Funds 2023 £	Prior Year Total Funds 2022 £
Current period					
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
		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year					
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 activities

	Fundraising 2023 £	Fundraising 2022 £
Direct fundraising costs	18,066	12,421
Total costs of Fundraising activities	18,066	12,421

Total non charitable expenditure

	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