

Charity number: 1198414

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High Level (Northern) Trust CIO

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REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31/03/2023

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**High Level (Northern) Trust CIO**

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**FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31/03/2023**

**TRUSTEES**

Stephen Duckworth (Chairman)  
Russell Morley (Treasurer)  
Jane Young  
Nasim Ashraf  
Stuart Bromley  
David Chorlton  
Caroline Page

**REGISTERED OFFICE**

Champness Hall  
Drake Street  
Rochdale  
Lancashire  
OL16 1PB

**CHARITY NUMBER**

1198414

**INDEPENDENT EXAMINER**

David Gibson ACA  
Gibsons Accountants Ltd  
Chartered Accountants  
226 Oldham Road  
Rochdale  
Lancashire  
OL11 2ER

**BANKERS**

HSBC  
2 Yorkshire Street  
Rochdale  
OL16 1EE

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**High Level (Northern) Trust CIO**

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**ACCOUNTS  
FOR THE PERIOD ENDED 31/03/2023**

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## TRUSTEES' REPORT FOR THE PERIOD ENDED 31/03/2023

The trustees present their report and accounts for the period ended 31/03/2023

### STRUCTURE GOVERNANCE AND MANAGEMENT

The charity was originally formed as High Level (Northern) Trust charity number 1106699 in 2002 and was transferred to a CIO charity number 1198414 during 2022.

#### Governing document

The organisation is a Charitable Incorporated Organisation incorporated on 29<sup>th</sup> March 2022. The Charity was established under a Foundation Model Constitution which establishes the objectives and powers of the charitable organisation and is governed under its constitution.

#### Appointment of Trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The Trustees are made up of members from a broad skills base including a local businessman, probation and prison workers. Due to the nature of drug abuse, we try to ensure the needs of our clientele is reflected by inviting members who have experience of the effects of substance misuse either personally or professionally.

The trustees who have served during the period are set out on page 1.

#### Organisation

The trustees meet bi-monthly to discuss with key staff and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management.

The operational management of the organisation is undertaken by the CEO Mr Callum Jones who works closely with the Board of Trustees.

#### Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. These include the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable organisation. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

### FINANCIAL REVIEW

The results of the period and the charity's financial position at the end of the period are shown in the attached financial statements.

The assets and reserves of High Level (Northern) Trust charity number 1106699 were transferred into High Level (Northern) Trust CIO during the period.

During the period the Charity had income of £251,700 and expenditure was £238,972 resulting in a surplus of £12,728.

#### Reserves policy

The trustees have a strategy to continue to build reserves through planned operating surpluses in order to ensure the continued activities of the company in times of reduced income.

**TRUSTEES' REPORT FOR THE PERIOD ENDED 31/03/2023**

**PUBLIC BENEFIT STATEMENT**

The Trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

The objectives of the charitable incorporated organisation (CIO) are :-

-The relief of sickness and the rehabilitation of those suffering from any kind of addiction or stress related illness through holistic therapeutic treatments.

The strategies employed to assist the charity to meet these objectives include the following:-

- To provide accurate, appropriate and factual information;
- To provide advice, support and signposting to relevant agencies;
- To provide supportive measures to enable substance misusers to achieve a safe and drug free lifestyle;
- To provide supportive measures for harm reduction and for accessing health and social care;
- To provide advice and support to improve overall personal, social and family functioning;
- To provide holistic and therapeutic interventions;
- To provide information about other services and to refer where appropriate;
- To provide group work sessions;
- To provide a package of interventions delivered in the context of a care plan with regular key working. This will include a range of interventions to address substance misuse ( e.g. harm reduction interventions, brief interventions and support to address other needs such as housing support, child care support, job seeking etc);
- Working in partnership with other agencies to ensure the widest range of services are available to meet clients needs.

**ACHIEVEMENTS AND PERFORMANCE**

**Overview**

The main areas of charitable activity are the provision of open access day care for substance misusers.

The centre runs a full timetable of groups and therapies with an aim to support clients in recovery from substance misuse and other addictive behaviours.

**TRUSTEES' REPORT FOR THE PERIOD ENDED 31/03/2023**

**Impact**

We have completed our end of year evaluation which has included a questionnaire distributed to our service users, telephone interviews and a review of all of our monitoring data. We have provided our quantitative analysis of our impact against targets in the table below.

Target	Achievement
270 people engaged overall, 200 people supported at any one time	532 individuals have been engaged Ongoing caseload - 342
60% of individuals will report that they no longer use/drink dependently (daily) for at least 6 months or more and/or continue to receive support from the programme;	74% reported that they no longer used/drank dependently
60% of individuals with addiction issues will report reduced feelings of anxiety or depression;	71% of individuals have reported improved anxiety  71% of individuals have reported improved depression
60% of individuals with addiction issues will report improved an improved ability to manage their anger;	66% of individuals have reported improved anger
60% of individuals will report improved relationships with family members and/or friends;	70% Service Users have reported that they have had improved relationships with friends and family.
60% of individuals will report increased access to support which alleviates the impacts of social isolation	71% of survey respondents reported reduced loneliness and isolation.
60% of individuals will report increased access to support to help them maintain good levels of health and wellbeing	73% of individuals have reported that their mental well-being has improved.

Of the 189 Service Users who moved on from the service this year, 78% successfully completed treatment with us.

In addition to the information outlined above, data from our recent questionnaire (69 responses) shows that:-

- 46% reported better social skills
- 71% reported improved relationships with friends and family
- 70% reported feeling less lonely throughout the year.
- 45% reported being more active
- 31% reported feeling less likely to relapse
- 92% reported having better coping strategies

**FUTURE PLANS**

Funding for 2023/24 has been secured as follows:-

National Lottery Community fund	£77,752
National Lottery Community fund – Know your neighbour	£22,384
Henry Smith Charity	£60,000
RMBC	£43,470

Other funding sources are being sought.

**TRUSTEES REPORT FOR THE PERIOD ENDED 31/03/2023**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

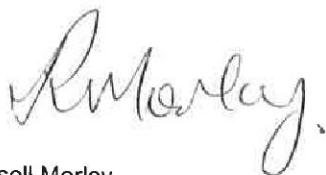
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and UK GAAP.

Charity Law requires the trustees to prepare financial statements for each financial year which give a view of the state of affairs of the charitable incorporated organisation and of incoming resources and application of resources, including the income and expenditure of the charitable incorporation for that year. In preparing those financial statements the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 18/04/2023 and signed on their behalf by:



Russell Morley

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE PERIOD ENDED 31/03/2023**

I report on the financial statements of High Level (Northern) Trust CIO for the period ended 31<sup>st</sup> March 2023, which are set out on pages 8 to 16.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

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

**BASIS OF INDEPENDENT EXAMINERS STATEMENT**

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

**INDEPENDENT EXAMINERS STATEMENT**

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records;
- or the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Gibson ACA  
Gibsons Accountants Ltd  
226 Oldham Road  
Rochdale  
OL11 2ER  
Date : 18/04/2023



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High Level (Northern) Trust CIO

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**Statement of Financial Activities  
for the period ended 31/03/2023**

		Unrestricted funds	Restricted funds	2023 Total
	note	£	£	£
<b>Income</b>				
Donations and legacies	2	1,969	-	1,969
Charitable activities Grants	3	43,375	206,356	249,731
<b>Total Income</b>		<b>45,344</b>	<b>206,356</b>	<b>251,700</b>
<b>Expenses</b>				
Costs of raising funds	4	4,246	20,160	24,406
Expenditure on Charitable activities	5	30,703	183,863	214,566
<b>Total Expenses</b>		<b>34,949</b>	<b>204,023</b>	<b>238,972</b>
<b>Net Income</b>		<b>10,395</b>	<b>2,333</b>	<b>12,728</b>
Transfers between funds	14	2,333	(2,333)	-
<b>Net movement in funds:</b>				
<b>Net income for the year</b>		<b>12,728</b>	<b>-</b>	<b>12,728</b>
Total funds transferred from High Level (Northern) Trust		50,655	-	50,655
<b>Net funds carried forward</b>		<b>63,383</b>	<b>-</b>	<b>63,383</b>

This statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes form an integral part of these accounts.

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High Level (Northern) Trust CIO

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BALANCE SHEET AT 31/03/2023

	Notes		2023 £
<b>FIXED ASSETS</b>			
Tangible assets			-
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	9	234	
Cash at bank and in hand		<u>124,238</u>	
		124,472	
<b>CREDITORS: Amounts falling due within one year</b>	10	<u>61,089</u>	
<b>NET CURRENT ASSETS</b>			<u>63,383</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>63,383</u>
 <b>Funds of the Charity</b>	 11		
Unrestricted income funds			55,957
Unrestricted Designated funds			<u>7,426</u>
			<u>63,383</u>

Approved by the board of trustees on 18/04/2023 and signed on their behalf by

  
.....  
Russell Morley

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31/03/2023

**1. ACCOUNTING POLICIES**

**1a. Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with 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) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

High Level (Northern) Trust CIO meets the definition of a public benefit entity under FRS 102.

**Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £63,383 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

**1b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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

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

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

**1c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The Charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

**1d. Allocation and Apportionment of Costs**

All costs relate to the single activity of the charity and are recognised accordingly.

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## High Level (Northern) Trust CIO

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### **1e. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

### **1f. Cash Flow Statement FRS 1**

The company has taken advantage of the exemption in the Charities SORP (FRS102) from including a statement of cash flows in its accounts

### **1g. Pension Costs**

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

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## High Level (Northern) Trust CIO

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### NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31/03/2023

#### ANALYSIS OF INCOME

	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>2 Donations and legacies</b>			
Donations	97	-	97
Gift Aid	1,872	-	1,872
	<u>1,969</u>	<u>-</u>	<u>1,969</u>
<b>3 Charitable activities</b>			
<b><u>Income from Grants</u></b>			
National Lottery Community Fund	-	83,503	83,503
RMBC Funding	-	46,895	46,895
Henry Smith Charity	-	47,625	47,625
Rank Foundation	-	20,000	20,000
Garfield Weston Foundation	16,669	-	16,669
Trusthouse	-	3,333	3,333
Action Together	-	5,000	5,000
Lloyds Foundation	26,706	-	26,706
	<u>43,375</u>	<u>206,356</u>	<u>249,731</u>

## High Level (Northern) Trust CIO

### NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31/03/2023

#### ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>4 Raising funds</b>			
Fundraising costs	4,246	20,160	24,406
	<u>4,246</u>	<u>20,160</u>	<u>24,406</u>
<b>5 Charitable activities</b>	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Direct Costs</b>			
Medical supplies	61	1,296	1,357
Therapist costs	11	22,028	22,039
Staff Training	471	1,250	1,721
Insurance	895	-	895
Telephone	1,246	203	1,449
Travel Costs	-	111	111
Cleaning	69	6	75
Printing, stationery & postage	243	475	718
Food provisions	-	630	630
Client trips	-	480	480
Volunteer costs	-	234	234
Advertising	195	105	300
Water	137	-	137
Heat & light	804	225	1,029
Rent	5,466	4,134	9,600
Repairs and renewals	3,103	982	4,085
General wages	6,211	138,642	144,853
NIC employer (wages and salaries)	6,854	4,767	11,621
Pension contributions	2,028	1,156	3,184
IT Support	691	489	1,180
evaluation	-	6,251	6,251
Bank charges/ (refunds)	67	-	67
Sundry expenses	-	300	300
<b>Governance Costs</b>			
Accountancy & payroll	1,431	99	1,530
Independent examiners fee	720	-	720
	<u>30,703</u>	<u>183,863</u>	<u>214,566</u>

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## High Level (Northern) Trust CIO

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### 6. FEE PAID FOR EXAMINATION OF THE ACCOUNTS

	2023
	£
Independent examiners fees for reporting on the accounts	720
Payroll and accountancy fees paid to the examiner	1,530
	<u>2,250</u>

There were no other fees paid to the examiner.

### 7. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

Employee costs during the period amounted to:	2023
	£
Salaries & wages	144,853
Social security costs	11,621
Pension costs (defined contribution pension plan)	3,184
	<u>159,658</u>

The average number of employees were:-

Activities in furtherance of the charity's objectives	5
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No employee received remuneration in excess of £60,000.

The Charity operates a defined contribution pension scheme. The employers pension costs represent contributions payable by the charity to the fund.

### 8. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

### 9. DEBTORS

	2023
	£
Amounts falling due within one year:	
Prepayments	234
	<u>234</u>

## High Level (Northern) Trust CIO

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023
	£
Accruals	13,582
Deferred income	47,507
	<u>61,089</u>

### 11. ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS

	Transfers	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	50,655	1,969	-	3,333	55,957
Garfield Weston Foundation	-	16,669	(16,669)	-	-
Lloyds Foundation	-	26,706	(18,280)	(1,000)	7,426
	<u>50,655</u>	<u>45,344</u>	<u>(34,949)</u>	<u>2,333</u>	<u>63,383</u>

The transfers of £50,655 were transfer of fund balances from High level (Northern) Trust to High Level (Northern) Trust CIO.

Garfield Weston Foundation award is for the overall budget of High Level (Northern) Trust CIO

Lloyds Foundation award is for the overall running costs of High Level (Northern) Trust CIO

### 12. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Henry Smith Charity	-	47,625	(47,625)	-	-
Rank Foundation	-	20,000	(20,000)	-	-
RMBC Funding	-	46,895	(46,895)	-	-
Trusthouse Fund	-	3,333	-	(3,333)	-
Action Together Grant	-	5,000	(5,000)	-	-
National Lottery Community Fund	-	83,503	(84,503)	1,000	-
	<u>-</u>	<u>206,356</u>	<u>(204,023)</u>	<u>(2,333)</u>	<u>-</u>



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## High Level (Northern) Trust CIO

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### **Purpose of restricted funds**

Restricted funds represent income resources used for specific purpose within the charity as identified by the donor.

#### **Henry Smith Charity**

The Henry Smith Charity funded support workers and running costs.

#### **Rank Foundation**

The Rank Foundation funded therapists, sessional workers and staff costs.

#### **RMBC Fund**

RMBC funded the costs of raising funds and the common room support and sessional workers and rent.

#### **Trusthouse Fund**

The funding is provided for supporting people in their recovery from substance misuse and other expenses.

#### **Action Together Grant**

Action together funded support worker staffing costs.

#### **National Lottery Community Fund**

This funding was for staffing costs, therapist costs, monitoring and evaluation costs and training.

### **13. OTHER FINANCIAL COMMITMENTS**

At 31/03/2023 the charity had no capital commitments.

### **14. TRANSFERS BETWEEN FUNDS**

£1,000 was transferred from the Lloyds Foundation fund to the National lottery Community fund to cover an overspend on the funding.

£3,333 was transferred from the Trusthouse fund to the general fund to cover charities running costs.