

Charity number: 1198414

High Level (Northern) Trust CIO

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31/03/2024

High Level (Northern) Trust CIO

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31/03/2024

TRUSTEES

Stephen Duckworth (Chairman)
Russell Morley
Jane Young
Nasim Ashraf
Stuart Bromley (Treasurer)
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

High Level (Northern) Trust CIO

ACCOUNTS
FOR THE PERIOD ENDED 31/03/2024

CONTENTS

	Page
Report of the Trustees	3 to 6
Independent Examiner's Statement	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 16

TRUSTEES' REPORT FOR THE PERIOD ENDED 31/03/2024

The trustees present their report and accounts for the period ended 31/03/2024

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 29th 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, service users, councillors, other professionals and 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 use 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 £281,666 (2023 £251,700) and expenditure was £242,819 (2023 £238,972) resulting in a surplus of £38,847 (2023 £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 31/03/2024

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 users 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 use (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 people with addictions.

The centre runs a full timetable for groups, 1-1 sessional work and therapies with an aim to support service users in recovery from substance use and other addictive behaviours.

TRUSTEES' REPORT FOR THE PERIOD ENDED 31/03/2024

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	649 individuals have been engaged Ongoing caseload - 339
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;	73% reported that they no longer used/drank dependently
60% of individuals with addiction issues will report reduced feelings of anxiety or depression;	93% of individuals have reported improved anxiety 91% of individuals have reported improved depression
60% of individuals with addiction issues will report improved an improved ability to manage their anger;	72% of individuals have reported improved anger
60% of individuals will report improved relationships with family members and/or friends;	73.5% 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	72% 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	91% said they had better access to services

Of the 334 Service Users who moved on from the service this year, 77% successfully completed treatment with us.

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

- 64% reported better social skills
- 50.5% reported being more active
- 75% reported feeling less likely to relapse
- 84% reported having better coping strategies

FUTURE PLANS

Funding for 2024/25 has been secured as follows:-

National Lottery Community fund	£77,252
National Lottery Community fund – Know your neighbour	£22,384
Henry Smith Charity	£60,000
Lloyds Bank Foundation	£25,000
RMBC	£94,980
Garfield Weston	£20,000
Eleanor Peel Foundation	£5,000
Screwfix Foundation	£5,000

Other funding sources are being sought.

TRUSTEES REPORT FOR THE PERIOD ENDED 31/03/2024

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 25/04/2024 and signed on their behalf by:



Stephen Duckworth (Chairman)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE PERIOD ENDED 31/03/2024

I report on the financial statements of High Level (Northern) Trust CIO for the period ended 31st March 2024, 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 : 25/04/2024

High Level (Northern) Trust CIO

Statement of Financial Activities
for the year ended 31/03/2024

				2024	2023
	<i>note</i>	Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
Income					
Donations and legacies	2	2,617	-	2,617	1,969
Charitable activities Grants	3	51,818	227,231	279,049	249,731
Total Income and endowments		54,435	227,231	281,666	251,700
Expenses					
Costs of raising funds	4	-	2,500	2,500	24,406
Expenditure on Charitable activities	5	35,146	205,173	240,319	214,566
Total Expenses		35,146	207,673	242,819	238,972
Net Income		19,289	19,558	38,847	12,728
Net movement in funds:					
Net income for the year		19,289	19,558	38,847	12,728
Total funds brought forward		63,383	-	63,383	50,655
Net funds carried forward		82,672	19,558	102,230	63,383

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

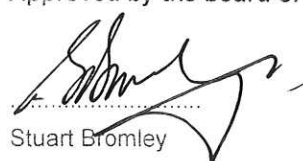
The notes form an integral part of these accounts.

High Level (Northern) Trust CIO

BALANCE SHEET AT 31/03/2024

	Notes	£	2024 £	2023 £
CURRENT ASSETS				
Debtors (amounts falling due within one year)	4	1,291	234	
Cash at bank and in hand		147,529	124,238	
		<u>148,820</u>	<u>124,472</u>	
CREDITORS: Amounts falling due within one year	5	<u>46,590</u>	<u>61,089</u>	
NET CURRENT ASSETS			<u>102,230</u>	<u>63,383</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>102,230</u>	<u>63,383</u>
CAPITAL AND RESERVES				
Unrestricted funds	11			
Unrestricted income funds			69,068	55,957
Unrestricted designated funds			13,604	7,426
Restricted funds	12		<u>19,558</u>	<u>-</u>
			<u>102,230</u>	<u>63,383</u>

Approved by the board of trustees on 25/04/2024 and signed on their behalf by


Stuart Bromley

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31/03/2024

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 £82,672 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.

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.

High Level (Northern) Trust CIO

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31/03/2024

ANALYSIS OF INCOME

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
2 Donations and legacies				
Donations	1,712	-	1,712	97
East to west sponsored walk	905		905	
Gift Aid	-	-	-	1,872
	<u>2,617</u>	<u>-</u>	<u>2,617</u>	<u>1,969</u>
3 Charitable activities				
<u>Income from Grants</u>				
National Lottery Community Fund	-	81,377	81,377	83,503
National Lottery Know your Neighbourhood	-	22,384	22,384	
RMBC Funding	-	48,470	48,470	46,895
Henry Smith Charity	-	60,000	60,000	47,625
Rank Foundation	-	15,000	15,000	20,000
Garfield Weston Foundation	20,000	-	20,000	16,669
Trusthouse	-	-	-	3,333
Action Together	-	-	-	5,000
Lloyds Foundation	31,818	-	31,818	26,706
	<u>51,818</u>	<u>227,231</u>	<u>279,049</u>	<u>249,731</u>

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31/03/2024

ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
4 Raising funds				
Fundraising costs	-	2,500	2,500	24,406
	-	2,500	2,500	24,406
	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
5 Charitable activities				
Direct Costs				
Medical supplies	91	30	121	1,357
Therapist costs	1,825	13,342	15,167	22,039
Staff Training	134	2,250	2,384	1,721
Insurance	-	1,523	1,523	895
Telephone	346	531	877	1,449
Travel Costs	224	340	564	111
Cleaning	331	-	331	75
Printing, stationery & postage	855	586	1,441	718
Food provisions	835	253	1,088	630
Client trips	-	2,057	2,057	480
Volunteer costs	199	506	705	234
Advertising	-	150	150	300
Water	193	-	193	137
Heat & light	810	1,382	2,192	1,029
Rent	6,400	2,600	9,000	9,600
Repairs and renewals	743	478	1,221	4,085
General wages	17,325	160,805	178,130	144,853
NIC employer (wages and salaries)	2,037	9,208	11,245	11,621
Pension contributions	442	3,668	4,110	3,184
IT Support	1,020	444	1,464	1,180
Subscriptions	666	18	684	-
Professional fees monitoring & evaluation	-	3,332	3,332	6,251
Bank charges	58	-	58	67
Sundry expenses	370	112	482	300
Governance Costs				
Accountancy & payroll	240	840	1,080	1,530
Independent examiners fee	-	720	720	720
	35,146	205,173	240,319	214,566

High Level (Northern) Trust CIO

6. FEE PAID FOR EXAMINATION OF THE ACCOUNTS

	2024	2023
	£	£
Independent examiners fees for reporting on the accounts	720	720
Payroll and accountancy fees paid to the examiner	<u>1,080</u>	<u>1,530</u>
	<u>1,800</u>	<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 year amounted to:	2024	2023
	£	£
Wages and salaries	178,130	144,853
Social security costs	11,245	11,621
Pension costs	<u>4,110</u>	<u>3,184</u>
	<u>193,485</u>	<u>159,658</u>

The average number of employees were:-

Activities in furtherance of the charity's objectives	7	5
-------------------------------------------------------	---	---

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	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	892	-
Prepayments	<u>399</u>	<u>234</u>
	<u>1,291</u>	<u>234</u>

High Level (Northern) Trust CIO

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals	1,680	13,582
Deferred income	44,909	47,507
	<u>46,590</u>	<u>61,089</u>

11. ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	55,957	2,617	(3,681)	14,175	69,068
Garfield Weston Foundation	-	20,000	(20,000)	-	-
Lloyds Foundation	7,426	31,818	(11,466)	(14,175)	13,603
	<u>63,383</u>	<u>54,435</u>	<u>(35,147)</u>	<u>-</u>	<u>82,671</u>

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

Lloyds Foundation award is for the overall budget 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	-	60,000	(55,297)	-	4,703
Rank Foundation	-	15,000	(15,000)	-	-
RMBC Funding	-	48,470	(43,281)	-	5,189
National Lottery KYN	-	22,384	(14,088)	-	8,296
National Lottery Community Fund	-	81,377	(80,007)	-	1,370
	<u>-</u>	<u>227,231</u>	<u>(207,673)</u>	<u>-</u>	<u>19,558</u>

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 staff costs.

Rank Foundation

The Rank Foundation funded staff costs and rent.

RMBC Fund

RMBC funded the costs of staff salaries, wellbeing activities and general costs.

National Lottery Know Your Neighbourhood

The funding was for staff salaries volunteers and travel costs.

National Lottery Community Fund

This funding was for staff salaries, therapist costs, running costs, monitoring and evaluation costs and training.

Elanor Peel Trust

The Elanor Peel trust funding is for repairing and upgrading the charities facilities, this has been deferred until 2024/25.

13. OTHER FINANCIAL COMMITMENTS

At 31/03/2024 the charity had no capital commitments.

14. TRANSFERS BETWEEN FUNDS

£14,175 was transferred from the Lloyds foundation fund to the general fund to cover charities running costs.

