

# HEATHBANK SUPPORT SERVICES

England & Wales · Charity number 508466

## Details

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**Other names** OLDHAM SCOPE, OLDHAM DOMICILIARY CARE

**Status** Registered

**Legal form** Charitable company

**Company number** [01379184](#)

**Registered** 1979-02-23

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

## Contact

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**Address** 82 Windsor Road  
Oldham  
OL8 1RP

**Phone** 01616241405

**Email** [am.heathbank@tiscali.co.uk](mailto:am.heathbank@tiscali.co.uk)

**Website** [www.heathbanksupport.co.uk](http://www.heathbanksupport.co.uk)

## Activities

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**Objects:** FOR THE CARE, WELFARE, INTEREST, TREATMENT, EDUCATION AND ADVANCEMENT OF SPASTICS (WHICH EXPRESSION IN THOSE PRESENTS SHALL MEAN AND INCLUDE PERSONS SUFFERING FROM ANY FORM OF CEREBAL PALSEY WITHIN A RADIUS OF 40 MILES FROM OLDHAM TOWN HALL). FOR FURTHER DETAILS SEE MEMORANDUM.

**Activities:** Heathbank Support Services provides two services, a day centre for adults with learning disabilities and a domiciliary care agency which provides staff in service users own homes within the Oldham area. Heathbank Support Services prides itself on high levels of care being carried out within each service.

## Classification

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- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** RADIUS OF 49 MILES OF OLDHAM TOWN HALL.
- Oldham

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£266,173	£277,482	-	-
2024-04-05	£281,085	£273,333	-	-
2023-04-05	£257,918	£280,547	-	-
2022-04-05	£262,382	£260,902	-	-
2021-04-05	£256,213	£269,907	-	-

## Trustees

Name	Role	Appointed
<b>ALAN ERIC VICKERS</b>	Chair	
AUDREY BALL		
MRS VERA GALLAGHER		
Maureen Yarwood		2014-12-01
Paul Murphy		2015-12-07
Phillip Seddon		2019-02-05
Stephen Murphy		2015-12-07

**HEATHBANK SUPPORT SERVICES**

England & Wales - Charity number 508466

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# Accounts

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REGISTERED COMPANY NUMBER: 01379184 (England and Wales)  
REGISTERED CHARITY NUMBER: 508466

Trustees' Report and  
Unaudited Financial Statements  
for the Year Ended 5 April 2025  
for  
Heathbank Support Services  
(A Company Limited by Guarantee)

Thompson Jones Business Solutions Limited  
2 Heap Bridge  
Bury  
Lancashire  
BL9 7HR

Heathbank Support Services

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for the Year Ended 5 April 2025

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Heathbank Support Services

Trustees' Report  
for the Year Ended 5 April 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Principal objectives and policies**

The objects for which the Society is established are entirely of a charitable nature and are set forth as follows.

- a) To provide for the care, welfare, interest, treatment, education and advancement of adults with Cerebral Palsy and learning difficulties.
- b) To raise money for the above purposes or any of them by such means as the Executive Committee of the Society may consider reasonable.
- c) To accept subscriptions and gifts for all or any of the purposes aforesaid and to sell and dispose of, or to lease and accept surrenders of leases of and to manage all real estate so received and not required to be or capable of being occupied for the purpose of the Society and generally to manage, invest and expend all moneys and properties belonging to the Society.
- d) To do all such other lawful things as are included or conducive to the attainment of the said other objectives.

**Principles and beliefs and public benefit statement**

The principle activity of the charitable society is for the care, welfare, interest, treatment, education and advice of disabled people. We believe that every individual has a right to control his or her own life and to share in the opportunities, enjoyment, challenges and responsibilities of everyday life. We believe that care and concern for each and every person and respect for their human rights is central to any caring community. We believe that people with a disability can be handicapped by the attitudes of others. We exist to enable men and women with learning difficulties to claim their rights, lead fulfilling and rewarding lives and play a full part in society. We shall achieve this purpose through a wide range of activities and services, which respond to individual needs, choices and rights. We expect the highest standards from our staff and volunteers, complete honesty and integrity, total professionalism and a commitment to the people whose interests we exist to serve. We are committed to establishing equality of opportunity for all and to the professional development of all our staff and volunteers.

The Executive Committee believe that the above clearly demonstrates the concept of public benefit as specified in Section 4 Charities Act 2011.

**ACHIEVEMENTS AND PERFORMANCE**

**Strategic report**

The following sections for review of progress and achievement and review of financial activities and affairs form the strategic report of the charity.

**Review of progress and achievement**

2 new service users have been introduced.

We have had 2 staff members retire, one of whom is now volunteering at the Day centre 1 day per week.

The computer room, cleaning cupboard and cloak room have all been decorated and new flooring fitted.

Spartan motorcycle club have made a generous donation of £1500 and these funds have been used to re-purpose the bathroom into a disabled toilet facility.

## Heathbank Support Services

### Trustees' Report for the Year Ended 5 April 2025

#### **FINANCIAL REVIEW**

The reported net deficit for the year of £5,507 (2024: surplus of £13,569) comprises a deficit on charitable activities of £11,309 (2024: surplus of £7,752); a loss on investments from fair value adjustments of £3,902 (2024: gain £7,048) and profit on disposal of investments £9,704 (2024: loss £1,231)..

Although Heathbank Support Services is a non-profit organisation, through previous sound financial planning a healthy cash reserve has been built up over the last six years in addition to the Investment portfolio.

Management continue to review all areas of expenditure within their control.

In accordance with CQC guidelines the trustees have undertaken a review role of all management procedure and performance on a regular basis throughout the year.

#### **PLANS FOR FUTURE PERIODS**

We hope to build a porch for the minibus.

The upstairs kitchen is to have a re-vamp with new flooring and new cupboards.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Heathbank Support Services is a charitable company limited by guarantee. It is governed by Memorandum and Articles of Association. The members of the company are the current trustees identified below. In the event of the charity being wound up, the liability of the members will be limited to £1 per member.

##### **Organisation**

Heathbank Support Services operates a Day Care Service at Heathbank, and employs paid support workers. Heathbank has a specialised vehicle which enables staff and service users to access community activities. Heathbank supports adults with learning difficulties in all daily living activities, enabling service users to be part of their community.

Heathbank Support Services runs a domiciliary care service. We support adults with a learning disability in their homes, providing support that is determined by Oldham Council over a period of 7 days.

Hours of work can vary depending on the activity that is required for the service users. The hours of work support the individual to maintain good community relationships.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
01379184 (England and Wales)

**Registered Charity number**  
508466

**Registered office**  
Heathbank  
82 Windsor Road  
Oldham  
OL8 1RP

Heathbank Support Services

Trustees' Report  
for the Year Ended 5 April 2025

**Trustees**

Mr A Vickers  
Mrs M Yarwood  
Mr P Seddon  
Mr S Murphy  
Mr P Murphy  
Mrs A Ball  
Mrs V Seddon

**Company Secretary**

Mrs A L Marshall

**Independent Examiner**

Simon Gretton Watson  
Independent Examiner  
Thompson Jones Business Solutions Limited  
2 Heap Bridge  
Bury  
Lancashire  
BL9 7HR

Approved by order of the board of trustees on .....*12. 11. 25*..... and signed on its behalf by:

.....

Mrs A L Marshall - Secretary

Independent Examiner's Report to the Trustees of  
Heathbank Support Services

**Independent examiner's report to the trustees of Heathbank Support Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Independent Examiner which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and 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.

Simon Gretton Watson  
Independent Examiner  
Thompson Jones Business Solutions Limited  
2 Heap Bridge  
Bury  
Lancashire  
BL9 7HR



13/11/2025

Date: .....

Heathbank Support Services

Statement of Financial Activities  
for the Year Ended 5 April 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	4,178	-	4,178	2,152
<b>Charitable activities</b>	4				
Domiciliary and day care services		174,354	79,805	254,159	270,900
Investment income	3	7,836	-	7,836	8,033
<b>Total</b>		<u>186,368</u>	<u>79,805</u>	<u>266,173</u>	<u>281,085</u>
<b>Expenditure on</b>					
Raising funds	5	5,190	-	5,190	4,196
<b>Charitable activities</b>	6				
Domiciliary and day care services		154,326	79,805	234,131	229,550
Support cost		38,161	-	38,161	39,587
<b>Total</b>		<u>197,677</u>	<u>79,805</u>	<u>277,482</u>	<u>273,333</u>
Net gains on investments		5,802	-	5,802	5,817
<b>NET INCOME/(EXPENDITURE)</b>		<u>(5,507)</u>	<u>-</u>	<u>(5,507)</u>	<u>13,569</u>
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		-	-	-	22,500
<b>Net movement in funds</b>		<u>(5,507)</u>	<u>-</u>	<u>(5,507)</u>	<u>36,069</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		915,514	-	915,514	879,445
<b>Total funds carried forward</b>		<u>910,007</u>	<u>-</u>	<u>910,007</u>	<u>915,514</u>

**Continuing operations**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Heathbank Support Services

Balance Sheet  
5 April 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>Fixed assets</b>					
Tangible assets	13	472,500	-	472,500	472,500
Investments	14	396,726	-	396,726	388,279
		869,226	-	869,226	860,779
<b>Current assets</b>					
Debtors	15	27,582	-	27,582	29,340
Cash at bank and in hand		24,677	-	24,677	32,582
		52,259	-	52,259	61,922
<b>Creditors</b>					
Amounts falling due within one year	16	(11,478)	-	(11,478)	(7,187)
		40,781	-	40,781	54,735
<b>Net current assets</b>		40,781	-	40,781	54,735
<b>Total assets less current liabilities</b>		910,007	-	910,007	915,514
<b>NET ASSETS</b>		910,007	-	910,007	915,514
<b>Funds</b>	17				
Unrestricted funds:					
General fund				664,096	669,603
Revaluation reserve				245,911	245,911
				910,007	915,514
<b>Total funds</b>				910,007	915,514

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Heathbank Support Services

Balance Sheet - continued

5 April 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12.11.25.....  
and were signed on its behalf by:

A. Ball.  
Mrs A Ball - Trustee

The notes form part of these financial statements

Healthbank Support Services

Notes to the Financial Statements  
for the Year Ended 5 April 2025

1. ACCOUNTING POLICIES

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of assets and investments which are included at market and fair value.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**INCOMING RESOURCES**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**RESOURCES EXPENDED**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- |                       |                   |
|-----------------------|-------------------|
| Freehold property     | - Not Depreciated |
| Fixtures and fittings | - 20% on cost     |
| Motor vehicles        | - 20% on cost     |

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

1. ACCOUNTING POLICIES - continued

**TANGIBLE FIXED ASSETS**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**FINANCIAL INSTRUMENTS**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**DEFINED CONTRIBUTION PLANS**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

1. ACCOUNTING POLICIES - continued

**INVESTMENTS**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	4,138	2,112
Legacies	40	40
	4,178	2,152
	4,178	2,152

3. INVESTMENT INCOME

	2025	2024
	£	£
Investment interest and dividends	7,835	8,032
Bank interest receivable	1	1
	7,836	8,033
	7,836	8,033

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Providing domiciliary care	Domiciliary and day care services	79,805	98,390
Providing residential and at home day care	Domiciliary and day care services	174,354	172,510
		254,159	270,900
		254,159	270,900

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

5. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	2025	2024
	£	£
Portfolio management	<u>5,190</u>	<u>4,196</u>

6. CHARITABLE ACTIVITIES COSTS

	2025	2024
	£	£
Providing domiciliary care	79,805	98,390
Providing residential and at home day care	154,327	131,160
Support Cost	38,161	39,587
	<u>272,293</u>	<u>269,137</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	226,570	222,048
Light, heat and water	10,155	9,998
Insurance and service charge	8,309	9,614
Repairs and maintenance	5,655	6,126
Telephone and internet	2,097	1,585
Motor vehicle expenses	1,291	1,475
Legal and professional fees	580	667
Food and cleaning	7,561	7,502
Other office costs	1,659	2,320
Training and recruitment	1,455	986
Accountancy services	3,000	2,832
Payroll services	3,960	3,984
	<u>272,292</u>	<u>269,137</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

9.	<b>STAFF COSTS</b>	2025	2024
		£	£
	Wages and salaries	213,601	210,413
	Social security costs	6,502	5,003
	Other pension costs	6,467	6,632
		226,570	222,048

The average monthly number of employees during the year was as follows:

	2025	2024
Domiciliary care	5	5
Day care	6	8
Management	4	4
	15	17

No employees received emoluments in excess of £60,000.

10. ANALYSIS OF SUPPORT COSTS

	Analysis of support costs £	Total 2025 £	Total 2024 £
Premises	24,119	24,119	25,737
Communications and IT	2,097	2,097	1,585
General office	4,405	4,405	4,782
Professional fees	7,540	7,540	7,483
	38,161	38,161	39,587

11. NET (LOSSES)/GAINS ON INVESTMENTS

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
Fair value gains/ (losses) on listed investments	(3,902)	(3,902)	7,048	7,048
Gains/(losses) on investment disposals	9,704	9,704	(1,231)	(1,231)
	5,802	5,802	5,817	5,817

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

12. INDEPENDENT EXAMINATION FEES

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,000	2,832
Other financial services	3,960	3,984
	6,960	6,816

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST OR VALUATION</b>				
At 6 April 2024 and 5 April 2025	472,500	95,185	11,190	578,875
<b>DEPRECIATION</b>				
At 6 April 2024 and 5 April 2025	-	95,185	11,190	106,375
<b>NET BOOK VALUE</b>				
At 5 April 2025	472,500	-	-	472,500
At 5 April 2024	472,500	-	-	472,500

Cost or valuation at 5 April 2025 is represented by:

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2024	472,500	95,185	11,190	578,875

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

14. **FIXED ASSET INVESTMENTS**

	Cash or cash equivalents £	Listed investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2024	17,686	370,593	388,279
Additions	-	160,897	160,897
Disposals	-	(159,334)	(159,334)
Fair value movements	-	(3,902)	(3,902)
Transfers	-	-	-
Other movements	10,786	-	10,786
<b>At 31 March 2025</b>	<u>28,472</u>	<u>368,254</u>	<u>396,726</u>
<b>Impairment</b>			
At 1 April 2024 and 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>28,472</u>	<u>368,254</u>	<u>396,726</u>
At 31 March 2024	<u>17,686</u>	<u>370,593</u>	<u>388,279</u>

All investments shown above are held at valuation.

In accordance with the Statement of Recommended Practice the investments have been included at the market value provided by the investment managers, Tilney. This is deemed to be fair value. The gain on disposal of shares and on the revaluation are included at note 12 and the investment income at note 7. Cash relates to uninvested funds held by the investment managers. There were no investment assets outside the UK.

15. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Fees	500	3,397
Accrued income	24,889	23,926
Prepayments	2,193	2,017
	<u>27,582</u>	<u>29,340</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025 £	2024 £
Trade creditors	660	-
Social security and other taxes	3,026	2,409
Other creditors - Pension fund	127	-
Other creditor - Net Wages	3,338	-
Accrued expenses	4,327	4,778
	11,478	7,187

17. MOVEMENT IN FUNDS	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	669,603	(5,507)	664,096
Revaluation reserve	245,911	-	245,911
	915,514	(5,507)	910,007
<b>TOTAL FUNDS</b>	<b>915,514</b>	<b>(5,507)</b>	<b>910,007</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	186,368	(197,677)	5,802	(5,507)
Restricted funds				
Domiciliary and day care services	79,805	(79,805)	-	-
	266,173	(277,482)	5,802	(5,507)

Healthbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

17. **MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	656,034	13,569	669,603
Revaluation reserve	223,411	22,500	245,911
	<u>879,445</u>	<u>36,069</u>	<u>915,514</u>
<b>TOTAL FUNDS</b>	<u>879,445</u>	<u>36,069</u>	<u>915,514</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	182,695	(174,943)	5,817	13,569
Revaluation reserve	-	-	22,500	22,500
	<u>182,695</u>	<u>(174,943)</u>	<u>28,317</u>	<u>36,069</u>
<b>Restricted funds</b>				
Domiciliary and day care services	98,390	(98,390)	-	-
	<u>98,390</u>	<u>(98,390)</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>281,085</u>	<u>(273,333)</u>	<u>28,317</u>	<u>36,069</u>

18. **EMPLOYEE BENEFIT OBLIGATIONS**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,467 (2024: £6,632).

The contributions to one scheme are based on fixed sums rather than percentage of salary. A second scheme was created under the Auto Enrollment Scheme to which the company contributes 3% and the members 5%.

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

Healthbank Support Services

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2025

	2025	2024
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	4,138	2,112
Legacies	40	40
	4,178	2,152
<b>Investment income</b>		
Investment interest and dividends	7,835	8,032
Bank interest receivable	1	1
	7,836	8,033
<b>Charitable activities</b>		
Providing domiciliary care	79,805	98,390
Providing residential and at home day care	174,354	172,510
	254,159	270,900
<b>Total incoming resources</b>	266,173	281,085
<b>Expenditure</b>		
<b>Investment management costs</b>		
Portfolio management	5,190	4,196
<b>Charitable activities</b>		
Wages and salaries	213,601	210,413
Employer's NIC	6,502	5,003
Pension costs	6,467	6,632
Light, heat and water	10,155	9,998
Insurance and service charge	8,309	9,614
Repairs and maintenance	5,655	6,126
Telephone and internet	2,097	1,585
Motor vehicle expenses	1,291	1,475
Legal and professional fees	580	667
Food and cleaning	7,561	7,502
Other office costs	1,659	2,320
Training and recruitment	1,455	986
Accountancy services	3,000	2,832
Payroll services	3,960	3,984
	272,292	269,137
<b>Total resources expended</b>	277,482	273,333
<b>Net (expenditure)/income before gains and losses</b>	(11,309)	7,752

This page does not form part of the statutory financial statements

Heathbank Support Services

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2025

	2025	2024
	£	£
Realised recognised gains and losses		
Fair value gains/ (losses) on listed investments	(3,902)	7,048
Gains/(losses) on investment disposals	9,704	(1,231)
	<u>(5,507)</u>	<u>13,569</u>
<b>Net (expenditure)/income</b>		

This page does not form part of the statutory financial statements

**HEATHBANK SUPPORT SERVICES**

England & Wales - Charity number 508466

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# Accounts

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REGISTERED COMPANY NUMBER: 01379184 (England and Wales)  
REGISTERED CHARITY NUMBER: 508466

Trustees' Report and  
Unaudited Financial Statements  
for the Year Ended 5 April 2024  
for  
Heathbank Support Services  
(A Company Limited by Guarantee)

Thompson Jones Business Solutions Limited  
2 Heap Bridge  
Bury  
Lancashire  
BL9 7HR

Healthbank Support Services

Contents of the Financial Statements  
for the Year Ended 5 April 2024

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Detailed Statement of Financial Activities	18 to 19

Healthbank Support Services

Trustees' Report  
for the Year Ended 5 April 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Principal objectives and policies**

The objects for which the Society is established are entirely of a charitable nature and are set forth as follows.

- a) To provide for the care, welfare, interest, treatment, education and advancement of adults with Cerebral Palsy and learning difficulties.
- b) To raise money for the above purposes or any of them by such means as the Executive Committee of the Society may consider reasonable.
- c) To accept subscriptions and gifts for all or any of the purposes aforesaid and to sell and dispose of, or to lease and accept surrenders of leases of and to manage all real estate so received and not required to be or capable of being occupied for the purpose of the Society and generally to manage, invest and expend all moneys and properties belonging to the Society.
- d) To do all such other lawful things as are included or conducive to the attainment of the said other objectives.

**Principles and beliefs and public benefit statement**

The principle activity of the charitable society is for the care, welfare, interest, treatment, education and advice of disabled people. We believe that every individual has a right to control his or her own life and to share in the opportunities, enjoyment, challenges and responsibilities of everyday life. We believe that care and concern for each and every person and respect for their human rights is central to any caring community. We believe that people with a disability can be handicapped by the attitudes of others. We exist to enable men and women with learning difficulties to claim their rights, lead fulfilling and rewarding lives and play a full part in society. We shall achieve this purpose through a wide range of activities and services, which respond to individual needs, choices and rights. We expect the highest standards from our staff and volunteers, complete honesty and integrity, total professionalism and a commitment to the people whose interests we exist to serve. We are committed to establishing equality of opportunity for all and to the professional development of all our staff and volunteers.

The Executive Committee believe that the above clearly demonstrates the concept of public benefit as specified in Section 4 Charities Act 2011.

## Heathbank Support Services

### Trustees' Report for the Year Ended 5 April 2024

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Strategic report**

The following sections for review of progress and achievement and review of financial activities and affairs form the strategic report of the charity.

##### **Review of progress and achievement**

We celebrated 70 years in May 2023, we held an evening at St Herberts Social Club to celebrate this huge achievement. We have been providing care and support for over 70 years, to originally babies and children with cerebral palsy to the service we are today providing support to adults with learning disabilities both in a day centre environment and in the community.

The objective for the year was to fully utilise the premises at Heathbank, the sensory room is hired out 3 afternoons a week and the porta cabin is used for counselling sessions twice a week with a qualified counsellor providing a service within the community.

2 new service users have been introduced to the day centre, however we did lose 2 service users as they passed away earlier in the year.

We work closely with Oldham Social Services to maintain and establish good working relationships.

##### **FINANCIAL REVIEW**

The reported net surplus for the year of £13,569 (2023: deficit £37,168) comprises a surplus on charitable activities of £7,752 (2023: deficit £22,629); a gain on investments from fair value adjustments of £7,048 (2023: loss £14,573) and loss on disposal of investments £1,231 (2023: profit £34)..

Although Heathbank Support Services is a non-profit organisation, through previous sound financial planning a healthy cash reserve has been built up over the last six years in addition to the investment portfolio.

Management continue to review all areas of expenditure within their control.

In accordance with CQC guidelines the trustees have undertaken a review role of all management procedure and performance on a regular basis throughout the year.

##### **PLANS FOR FUTURE PERIODS**

The computer room is to be redecorated and have new flooring.

The cleaning cupboard and cloak room are to be painted.

The trees in the outside areas are to be cut back and maintained regularly to prevent them becoming overgrown and unmanageable.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Heathbank Support Services is a charitable company limited by guarantee. It is governed by Memorandum and Articles of Association. The members of the company are the current trustees identified below. In the event of the charity being wound up, the liability of the members will be limited to £1 per member.

Heathbank Support Services

Trustees' Report  
for the Year Ended 5 April 2024

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisation**

Heathbank Support Services operates a Day Care Service at Heathbank, and employs paid support workers. Heathbank has a specialised vehicle which enables staff and service users to access community activities. Heathbank supports adults with learning difficulties in all daily living activities, enabling service users to be part of their community.

Heathbank Support Services runs a domiciliary care service. We support adults with a learning disability in their homes, providing support that is determined by Oldham Council over a period of 7 days.

Hours of work can vary depending on the activity that is required for the service users. The hours of work support the individual to maintain good community relationships.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
01379184 (England and Wales)

**Registered Charity number**  
508466

**Registered office**  
Heathbank  
82 Windsor Road  
Oldham  
OL8 1RP

**Trustees**

Mr A Vickers  
Mrs M Yarwood  
Mr P Seddon  
Mr S Murphy  
Mr P Murphy  
Mrs A Ball  
Mrs V Seddon

**Company Secretary**  
Mrs A L Marshall

**Independent Examiner**

Mrs J Roach A.C.A  
Independent Examiner  
Thompson Jones Business Solutions Limited  
2 Heap Bridge  
Bury  
Lancashire  
BL9 7HR

Approved by order of the board of trustees on 2 December 2024 and signed on its behalf by:

   
Mrs A L Marshall - Secretary

Independent Examiner's Report to the Trustees of  
Heathbank Support Services

**Independent examiner's report to the trustees of Heathbank Support Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Independent Examiner which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and 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.



Mrs J Roach A.C.A  
Independent Examiner  
Thompson Jones Business Solutions Limited  
2 Heap Bridge  
Bury  
Lancashire  
BL9 7HR

2 December 2024

Heathbank Support Services

Statement of Financial Activities  
for the Year Ended 5 April 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,152	-	2,152	2,480
Charitable activities	4				
Domiciliary and day care services		172,510	98,390	270,900	248,684
Investment income	3	8,033	-	8,033	6,754
<b>Total</b>		<u>182,695</u>	<u>98,390</u>	<u>281,085</u>	<u>257,918</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	4,196	-	4,196	4,209
Charitable activities	6				
Domiciliary and day care services		131,160	98,390	229,550	239,676
Support cost		39,587	-	39,587	36,662
<b>Total</b>		<u>174,943</u>	<u>98,390</u>	<u>273,333</u>	<u>280,547</u>
Net gains/(losses) on investments		<u>5,817</u>	<u>-</u>	<u>5,817</u>	<u>(14,539)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>13,569</u>	<u>-</u>	<u>13,569</u>	<u>(37,168)</u>
Other recognised gains/(losses)		<u>22,500</u>	<u>-</u>	<u>22,500</u>	<u>-</u>
Gains on revaluation of fixed assets		<u>36,069</u>	<u>-</u>	<u>36,069</u>	<u>(37,168)</u>
<b>Net movement in funds</b>					
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>879,445</u>	<u>-</u>	<u>879,445</u>	<u>916,613</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>915,514</u></u>	<u><u>-</u></u>	<u><u>915,514</u></u>	<u><u>879,445</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Heathbank Support Services

Balance Sheet  
5 April 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	472,500	-	472,500	450,000
Investments	15	388,279	-	388,279	378,627
		860,779	-	860,779	828,627
<b>CURRENT ASSETS</b>					
Debtors	16	29,340	-	29,340	32,093
Cash at bank and in hand		32,582	-	32,582	34,484
		61,922	-	61,922	66,577
<b>CREDITORS</b>					
Amounts falling due within one year	17	(7,187)	-	(7,187)	(15,759)
		54,735	-	54,735	50,818
<b>NET CURRENT ASSETS</b>					
		915,514	-	915,514	879,445
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		915,514	-	915,514	879,445
<b>NET ASSETS</b>					
		915,514	-	915,514	879,445
<b>FUNDS</b>					
	18				
Unrestricted funds:					
General fund				669,603	656,034
Revaluation reserve				245,911	223,411
				915,514	879,445
<b>TOTAL FUNDS</b>					
				915,514	879,445

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Healthbank Support Services

Balance Sheet - continued  
5 April 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 December 2024 and were signed on its behalf by:

*A. Ball.*

Mrs A Ball - Trustee

The notes form part of these financial statements

Healthbank Support Services

Notes to the Financial Statements  
for the Year Ended 5 April 2024

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of assets and investments which are included at market and fair value.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**INCOMING RESOURCES**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**RESOURCES EXPENDED**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Not Depreciated
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**1. ACCOUNTING POLICIES - continued**

**TANGIBLE FIXED ASSETS**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**FINANCIAL INSTRUMENTS**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**DEFINED CONTRIBUTION PLANS**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**1. ACCOUNTING POLICIES - continued**

**INVESTMENTS**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	2,112	2,440
Legacies	40	40
	<u>2,152</u>	<u>2,480</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Investment interest and dividends	8,032	6,753
Bank interest receivable	1	1
	<u>8,033</u>	<u>6,754</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Providing domiciliary care	98,390	103,710
Providing residential and at home day care	172,510	144,974
	<u>270,900</u>	<u>248,684</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

5. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	2024	2023
	£	£
Portfolio management	<u>4,196</u>	<u>4,209</u>

6. CHARITABLE ACTIVITIES COSTS

Providing domiciliary care  
Providing residential and at home day care  
Support Cost

	2024	2023
	£	£
Providing domiciliary care	98,390	103,710
Providing residential and at home day care	131,160	135,966
Support Cost	39,587	36,662
	<u>269,137</u>	<u>276,338</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

Staff costs  
Light, heat and water  
Rent, insurance and service charge  
Repairs and maintenance  
Telephone and internet  
Motor vehicle expenses  
Legal and professional fees  
Food and cleaning  
Other office costs  
Training and recruitment  
Accountancy services  
Payroll services  
Depreciation

	2024	2023
	£	£
Staff costs	222,048	232,609
Light, heat and water	9,998	8,659
Rent, insurance and service charge	9,614	8,522
Repairs and maintenance	6,126	5,005
Telephone and internet	1,585	1,746
Motor vehicle expenses	1,475	2,236
Legal and professional fees	667	667
Food and cleaning	7,502	7,067
Other office costs	2,320	2,057
Training and recruitment	986	642
Accountancy services	2,832	2,682
Payroll services	3,984	3,978
Depreciation	-	468
	<u>269,137</u>	<u>276,338</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>-</u>	<u>468</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	210,413	219,993
Social security costs	5,003	6,251
Other pension costs	6,632	6,365
	<u>222,048</u>	<u>232,609</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Domiciliary care	5	5
Day care	8	8
Management	4	4
	<u>17</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

11. ANALYSIS OF SUPPORT COSTS

	Analysis of support costs £	Total 2024 £	Total 2023 £
Premises	25,737	25,737	22,185
Communications and IT	1,585	1,585	1,746
General office	4,782	4,782	4,934
Professional fees	7,483	7,483	7,327
Depreciation	-	-	468
	<u>39,587</u>	<u>39,587</u>	<u>36,661</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**12. NET (LOSSES)/GAINS ON INVESTMENTS**

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
Fair value gains/ (losses) on listed investments	7,048	7,048	(14,573)	(14,573)
Gains/(losses) on investment disposals	(1,231)	(1,231)	34	34
	<u>5,817</u>	<u>5,817</u>	<u>(14,539)</u>	<u>(14,539)</u>

**13. INDEPENDENT EXAMINATION FEES**

	2024	2023
Fees payable to the independent examiner for: Independent examination of the financial statements	2,832	2,682
Other financial services	3,984	3,978
	<u>6,816</u>	<u>6,660</u>

**14. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST OR VALUATION</b>				
At 6 April 2023	450,000	95,185	11,190	556,375
Revaluations	22,500	-	-	22,500
At 5 April 2024	<u>472,500</u>	<u>95,185</u>	<u>11,190</u>	<u>578,875</u>
<b>DEPRECIATION</b>				
At 6 April 2023 and 5 April 2024	-	95,185	11,190	106,375
<b>NET BOOK VALUE</b>				
At 5 April 2024	<u>472,500</u>	<u>-</u>	<u>-</u>	<u>472,500</u>
At 5 April 2023	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>450,000</u>

Cost or valuation at 5 April 2024 is represented by:

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2024	<u>472,500</u>	<u>95,185</u>	<u>11,190</u>	<u>578,875</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**15. FIXED ASSET INVESTMENTS**

	Cash or cash equivalents £	Listed investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2023	20,073	358,554	378,627
Additions	-	115,413	115,413
Disposals	-	(110,422)	(110,422)
Fair value movements	-	7,048	7,048
Transfers	-	-	-
Other movements	(2,387)	-	(2,387)
<b>At 31 March 2024</b>	<b>17,686</b>	<b>370,593</b>	<b>388,279</b>
<b>Impairment</b>			
At 1 April 2023 and 31 March 2024	-	-	-
<b>Carrying amount</b>			
At 31 March 2024	17,686	370,593	388,279
At 31 March 2023	20,073	358,554	378,626

All investments shown above are held at valuation.

In accordance with the Statement of Recommended Practice the investments have been included at the market value provided by the investment managers, Tilney. This is deemed to be fair value. The gain on disposal of shares and on the revaluation are included at note 12 and the investment income at note 7. Cash relates to uninvested funds held by the investment managers. There were no investment assets outside the UK.

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Fees	3,397	4,777
Employee loan	-	80
Accrued income	23,926	25,470
Prepayments	2,017	1,766
	<b>29,340</b>	<b>32,093</b>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

<b>17.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2024	2023
		£	£
	Social security and other taxes	2,409	-
	Other creditors	-	9,978
	Accrued expenses	4,778	5,781
		<u>7,187</u>	<u>15,759</u>

<b>18.</b>	<b>MOVEMENT IN FUNDS</b>		Net movement in funds	At
		At 6.4.23	in funds	5.4.24
		£	£	£
	Unrestricted funds	656,034	13,569	669,603
	General fund	223,411	22,500	245,911
	Revaluation reserve	<u>432,623</u>	<u>36,069</u>	<u>468,692</u>
		879,445	36,069	915,514
	<b>TOTAL FUNDS</b>	<u>879,445</u>	<u>36,069</u>	<u>915,514</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	182,695	(174,943)	5,817	13,569
Revaluation reserve	-	-	22,500	22,500
	<u>182,695</u>	<u>(174,943)</u>	<u>28,317</u>	<u>36,069</u>
Restricted funds				
Domiciliary and day care services	98,390	(98,390)	-	-
	<u>98,390</u>	<u>(98,390)</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>281,085</u>	<u>(273,333)</u>	<u>28,317</u>	<u>36,069</u>

Healthbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
<b>Unrestricted funds</b>			
General fund	693,202	(37,168)	656,034
Revaluation reserve	223,411	-	223,411
	<u>916,613</u>	<u>(37,168)</u>	<u>879,445</u>
<b>TOTAL FUNDS</b>	<u>916,613</u>	<u>(37,168)</u>	<u>879,445</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	154,208	(176,837)	(14,539)	(37,168)
<b>Restricted funds</b>				
Domiciliary and day care services	103,710	(103,710)	-	-
	<u>257,918</u>	<u>(280,547)</u>	<u>(14,539)</u>	<u>(37,168)</u>

**19. EMPLOYEE BENEFIT OBLIGATIONS**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,632 (2023: £6,365).

The contributions to one scheme are based on fixed sums rather than percentage of salary. A second scheme was created under the Auto Enrollment Scheme to which the company contributes 3% and the members 5%.

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2024.

Heathbank Support Services

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2024

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,112	2,440
Legacies	40	40
	2,152	2,480
<b>Investment income</b>		
Investment interest and dividends	8,032	6,753
Bank interest receivable	1	1
	8,033	6,754
<b>Charitable activities</b>		
Providing domiciliary care	98,390	103,710
Providing residential and at home day care	172,510	144,974
	270,900	248,684
<b>Total incoming resources</b>	281,085	257,918
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Portfolio management	4,196	4,209
<b>Charitable activities</b>		
Wages and salaries	210,413	219,993
Employer's NIC	5,003	6,251
Pension costs	6,632	6,365
Light, heat and water	9,998	8,659
Rent, insurance and service charge	9,614	8,522
Repairs and maintenance	6,126	5,005
Telephone and internet	1,585	1,746
Motor vehicle expenses	1,475	2,236
Legal and professional fees	667	667
Food and cleaning	7,502	7,067
Other office costs	2,320	2,057
Training and recruitment	986	642
Accountancy services	2,832	2,682
Payroll services	3,984	3,978
Depreciation of fixtures & fittings	-	468
	269,137	276,338

This page does not form part of the statutory financial statements

Heathbank Support Services

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2024

	<u>2024</u>	<u>2023</u>
	£	£
Total resources expended	<u>273,333</u>	<u>280,547</u>
Net income/(expenditure) before gains and losses	7,752	(22,629)
Realised recognised gains and losses	7,048	(14,573)
Fair value gains/ (losses) on listed investments	(1,231)	34
Gains/(losses) on investment disposals	<u>13,569</u>	<u>(37,168)</u>
Net income/(expenditure)	<u><u>13,569</u></u>	<u><u>(37,168)</u></u>

This page does not form part of the statutory financial statements

**HEATHBANK SUPPORT SERVICES**

England & Wales - Charity number 508466

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# Accounts

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REGISTERED COMPANY NUMBER: 01379184 (England and Wales)  
REGISTERED CHARITY NUMBER: 508466

Trustees' Report and  
Unaudited Financial Statements  
for the Year Ended 5 April 2023  
for  
Heathbank Support Services  
(A Company Limited by Guarantee)

SKS Bailey Group Limited  
2 Heap Bridge  
Bury  
BL9 7HR

Heathbank Support Services

Contents of the Financial Statements  
for the Year Ended 5 April 2023

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Balance Sheet	7 to 8
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Detailed Statement of Financial Activities	18 to 19

## Heathbank Support Services

### Trustees' Report for the Year Ended 5 April 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal objectives and policies**

The objects for which the Society is established are entirely of a charitable nature and are set forth as follows.

- a) To provide for the care, welfare, interest, treatment, education and advancement of adults with Cerebral Palsy and learning difficulties.
- b) To raise money for the above purposes or any of them by such means as the Executive Committee of the Society may consider reasonable.
- c) To accept subscriptions and gifts for all or any of the purposes aforesaid and to sell and dispose of, or to lease and accept surrenders of leases of and to manage all real estate so received and not required to be or capable of being occupied for the purpose of the Society and generally to manage, invest and expend all moneys and properties belonging to the Society.
- d) To do all such other lawful things as are included or conducive to the attainment of the said other objectives.

##### **Principles and beliefs and public benefit statement**

The principle activity of the charitable society is for the care, welfare, interest, treatment, education and advice of disabled people. We believe that every individual has a right to control his or her own life and to share in the opportunities, enjoyment, challenges and responsibilities of everyday life. We believe that care and concern for each and every person and respect for their human rights is central to any caring community. We believe that people with a disability can be handicapped by the attitudes of others. We exist to enable men and women with learning difficulties to claim their rights, lead fulfilling and rewarding lives and play a full part in society. We shall achieve this purpose through a wide range of activities and services, which respond to individual needs, choices and rights. We expect the highest standards from our staff and volunteers, complete honesty and integrity, total professionalism and a commitment to the people whose interests we exist to serve. We are committed to establishing equality of opportunity for all and to the professional development of all our staff and volunteers.

The Executive Committee believe that the above clearly demonstrates the concept of public benefit as specified in Section 4 Charities Act 2011.

Heathbank Support Services

Trustees' Report  
for the Year Ended 5 April 2023

**ACHIEVEMENT AND PERFORMANCE**  
**Strategic report**

The following sections for review of progress and achievement/covid 19 and review of financial activities and affairs form the strategic report of the charity.

**Review of progress and achievement/covid 19**

We continue to ensure we are following any guidance when it comes to covid-19, however all restrictions have been lifted and vaccinations are now a choice for our service users and staff.

In June a CQC inspection of Heathbank Support Services took place and concentrated on the domiciliary care side, the inspection took 2 days and the inspector was looking at 2 key areas "is the service safe" and "is it well led". At the end of the inspection we came out with a good rating for both questions and an overall rating of Good. The last inspection in 2019 was also good, we are very pleased that we have maintained a good rating and a good standard has been set.

3 new service users have been introduced to the day centre, however we did lose 2 service users as they passed away earlier in the year.

We work closely with Oldham Social Services to maintain and establish good working relationships.

**FINANCIAL REVIEW**

The reported net loss for the year of £37,168 (2022: £17,743) comprises a deficit on activities of £22,629 (2022: gain £1,480); a deficit on investments from fair value adjustments of £14,573 (2022: £28,683) and profit on disposal of investments £34 (2022: £9,460).

Income from charitable activities has now stabilised after falling during 2020/21 due to reduction in services necessitated by Covid 19.

For the whole of the pandemic period to date, regardless of all closures and furlough periods, all staff have been paid their full wage.

The charity has been able to access furlough payments from central government in addition to grants from OMBC to offset this cost.

The furlough scheme has been of significant benefit to the charity, however, at its inception claims could only be made for approximately half the staff (those not working at all) as claims could not be made for staff working reduced hours.

Although Heathbank Support Services is a non-profit organisation, through previous sound financial planning a healthy cash reserve has been built up over the last six years in addition to the investment portfolio.

Management continue to review all areas of expenditure within their control.

In accordance with CQC guidelines the trustees have undertaken a review role of all management procedure and performance on a regular basis throughout the year.

## Heathbank Support Services

### Trustees' Report for the Year Ended 5 April 2023

#### **PLANS FOR FUTURE PERIODS**

We are already planning for our 70th year celebrations that will take place in May of 2023.

New carpets in the 2 day rooms and the sun room will be purchased as 2 staff members have carried out some fund raising and we have the funds to use within the centre.

2 other staff members have agreed to paint the day room and porch for free, if Heathbank purchases the paint.

Blackpool Lights and Pantomime trips will commence again this year with no restrictions.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Heathbank Support Services is a charitable company limited by guarantee. It is governed by Memorandum and Articles of Association. The members of the company are the current trustees identified below. In the event of the charity being wound up, the liability of the members will be limited to £1 per member.

##### **Organisation**

Heathbank Support Services operates a Day Care Service at Heathbank, and employs paid support workers. Heathbank has a specialised vehicle which enables staff and service users to access community activities. Heathbank supports adults with learning difficulties in all daily living activities, enabling service users to be part of their community.

Heathbank Support Services runs a domiciliary care service. We support adults with a learning disability in their homes, providing support that is determined by Oldham Council over a period of 7 days.

Hours of work can vary depending on the activity that is required for the service users. The hours of work support the individual to maintain good community relationships.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
01379184 (England and Wales)

**Registered Charity number**  
508466

**Registered office**  
Heathbank  
82 Windsor Road  
Oldham  
OL8 1RP

##### **Trustees**

Mr A Vickers  
Mrs M Yarwood  
Mr P Seddon  
Mr S Murphy  
Mr P Murphy  
Mrs A Ball  
Mrs V Seddon

**Company Secretary**  
Mrs A L Marshall

Heathbank Support Services

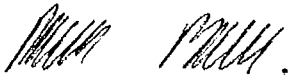
Trustees' Report  
for the Year Ended 5 April 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mrs J Roach A.C.A  
Independent Examiner  
SKS Bailey Group Limited  
2 Heap Bridge  
Bury  
BL9 7HR

Approved by order of the board of trustees on 30 November 2023 and signed on its behalf by:



Mrs A L Marshall - Secretary

Independent Examiner's Report to the Trustees of  
Heathbank Support Services

**Independent examiner's report to the trustees of Heathbank Support Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Independent Examiner which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and 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.



Mrs J Roach A.C.A  
Independent Examiner  
SKS Bailey Group Limited  
2 Heap Bridge  
Bury  
BL9 7HR

30 November 2023

Heathbank Support Services

Statement of Financial Activities  
for the Year Ended 5 April 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,480	-	2,480	5,364
<b>Charitable activities</b>					
Domiciliary and day care services	4	144,974	103,710	248,684	251,666
Investment income	3	6,754	-	6,754	5,352
<b>Total</b>		<u>154,208</u>	<u>103,710</u>	<u>257,918</u>	<u>262,382</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	4,209	-	4,209	4,630
<b>Charitable activities</b>					
Domiciliary and day care services	6	135,966	103,710	239,676	222,944
Support cost		36,662	-	36,662	33,328
<b>Total</b>		<u>176,837</u>	<u>103,710</u>	<u>280,547</u>	<u>260,902</u>
Net gains/(losses) on investments		<u>(14,539)</u>	-	<u>(14,539)</u>	<u>(19,223)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(37,168)</u>	-	<u>(37,168)</u>	<u>(17,743)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		916,613	-	916,613	934,356
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>879,445</u></u>	<u><u>-</u></u>	<u><u>879,445</u></u>	<u><u>916,613</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Heathbank Support Services

Balance Sheet

5 April 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	450,000	-	450,000	450,468
Investments	15	378,627	-	378,627	390,623
		828,627	-	828,627	841,091
<b>CURRENT ASSETS</b>					
Debtors	16	32,093	-	32,093	27,520
Cash at bank and in hand		34,484	-	34,484	63,889
		66,577	-	66,577	91,409
<b>CREDITORS</b>					
Amounts falling due within one year	17	(15,759)	-	(15,759)	(15,887)
		50,818	-	50,818	75,522
<b>NET CURRENT ASSETS</b>					
		879,445	-	879,445	916,613
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		879,445	-	879,445	916,613
<b>NET ASSETS</b>					
		879,445	-	879,445	916,613
<b>FUNDS</b>					
	18				
Unrestricted funds:					
General fund				656,034	693,202
Revaluation reserve				223,411	223,411
				879,445	916,613
<b>TOTAL FUNDS</b>					
				879,445	916,613

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Heathbank Support Services

Balance Sheet - continued

5 April 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2023 and were signed on its behalf by:

Mrs A Ball - Trustee

*A. Ball*

The notes form part of these financial statements

Heathbank Support Services

Notes to the Financial Statements  
for the Year Ended 5 April 2023

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of assets and investments which are included at market and fair value.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**INCOMING RESOURCES**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**RESOURCES EXPENDED**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- |                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 20% on cost |
| Motor vehicles        | - 20% on cost |

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

1. **ACCOUNTING POLICIES - continued**

**TANGIBLE FIXED ASSETS**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**FINANCIAL INSTRUMENTS**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

1. ACCOUNTING POLICIES - continued

**DEFINED CONTRIBUTION PLANS**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

**INVESTMENTS**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	2,440	5,324
Legacies	40	40
	<u>2,480</u>	<u>5,364</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Investment interest and dividends	6,753	5,351
Bank interest receivable	1	1
	<u>6,754</u>	<u>5,352</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Providing domiciliary care	Domiciliary and day care services	103,710	112,872
Providing residential and at home day care	Domiciliary and day care services	144,974	123,892
Infection control grants	Domiciliary and day care services	-	14,902
		<u>248,684</u>	<u>251,666</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

5. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	2023	2022
	£	£
Portfolio management	4,209	4,630
	<u>4,209</u>	<u>4,630</u>

6. CHARITABLE ACTIVITIES COSTS

	2023	2022
	£	£
Providing domiciliary care	103,710	112,872
Providing residential and at home day care	135,966	110,072
Support Cost	36,662	33,328
	<u>276,338</u>	<u>256,272</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	232,609	216,269
Light, heat and water	8,659	6,834
Rent, insurance and service charge	8,522	7,434
Repairs and maintenance	5,005	3,877
Telephone and internet	1,746	1,956
Motor vehicle expenses	2,236	2,321
Legal and professional fees	667	667
Food and cleaning	7,067	6,675
Other office costs	2,057	1,998
Training and recruitment	642	1,222
Accountancy services	2,682	2,616
Payroll services	3,978	3,768
Depreciation	468	635
	<u>276,338</u>	<u>256,272</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	468	635
	<u>468</u>	<u>635</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**10. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	219,993	205,254
Social security costs	6,251	6,227
Other pension costs	6,365	4,788
	<u>232,609</u>	<u>216,269</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Domiciliary care	5	5
Day care	8	8
Management	4	4
	<u>17</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

**11. ANALYSIS OF SUPPORT COSTS**

	Analysis of support costs	Total2023	Total2022
	£	£	£
Premises	22,186	22,185	18,145
Communications and IT	1,746	1,746	1,956
General office	4,934	4,934	5,541
Professional fees	7,327	7,327	7,051
Depreciation	468	468	635
	<u>36,662</u>	<u>36,661</u>	<u>33,328</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

**12. NET (LOSSES)/GAINS ON INVESTMENTS**

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
Fair value gains/ (losses) on property	-	-	(36,589)	(36,589)
Fair value gains/ (losses) on listed investments	14,573	14,573	7,906	7,906
Gains/(losses) on investment disposals	(34)	(34)	9,460	9,460
	<u>14,539</u>	<u>14,539</u>	<u>(19,223)</u>	<u>(19,223)</u>

**13. INDEPENDENT EXAMINATION FEES**

	2023	2022
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,682	2,544
Other financial services	3,978	3,768
	<u>6,660</u>	<u>6,312</u>

**14. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 6 April 2022 and 5 April 2023	450,000	95,185	11,190	556,375
<b>DEPRECIATION</b>				
At 6 April 2022	-	94,717	11,190	105,907
Charge for year	-	468	-	468
At 5 April 2023	-	95,185	11,190	106,375
<b>NET BOOK VALUE</b>				
At 5 April 2023	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>450,000</u>
At 5 April 2022	<u>450,000</u>	<u>468</u>	<u>-</u>	<u>450,468</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

15. FIXED ASSET INVESTMENTS

	Cash or cash equivalents £	Listed investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	35,298	355,325	390,623
Additions	-	60,857	60,857
Disposals	-	(43,055)	(43,055)
Fair value movements	-	(14,573)	(14,573)
Transfers	-	-	-
Other movements	(15,225)	-	(15,225)
<b>At 31 March 2023</b>	<b>20,073</b>	<b>358,554</b>	<b>378,626</b>
<b>Impairment</b>			
At 1 April 2022 and 31 March 2023	-	-	-
<b>Carrying amount</b>			
At 31 March 2023	20,073	358,554	378,626
At 31 March 2022	35,298	355,325	390,623

All investments shown above are held at valuation.

In accordance with the Statement of Recommended Practice the investments have been included at the market value provided by the investment managers, Tilney. This is deemed to be fair value. The gain on disposal of shares and on the revaluation are included at note 12 and the investment income at note 7. Cash relates to uninvested funds held by the investment managers. There were no investment assets outside the UK.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Fees	4,777	4,141
Employee loan	80	480
Accrued income	25,470	21,564
Prepayments	1,766	1,335
	<b>32,093</b>	<b>27,520</b>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Social security and other taxes	-	1,929
Other creditors	9,978	9,978
Accrued expenses	5,781	3,980
	<u>15,759</u>	<u>15,887</u>

**18. MOVEMENT IN FUNDS**

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	693,202	(37,168)	656,034
Revaluation reserve	223,411	-	223,411
	<u>916,613</u>	<u>(37,168)</u>	<u>879,445</u>
<b>TOTAL FUNDS</b>	<u>916,613</u>	<u>(37,168)</u>	<u>879,445</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	154,208	(176,837)	(14,539)	(37,168)
<b>Restricted funds</b>				
Domiciliary and day care services	103,710	(103,710)	-	-
	<u>257,918</u>	<u>(280,547)</u>	<u>(14,539)</u>	<u>(37,168)</u>
<b>TOTAL FUNDS</b>	<u>257,918</u>	<u>(280,547)</u>	<u>(14,539)</u>	<u>(37,168)</u>

**Comparatives for movement in funds**

	At 6.4.21	Net movement in funds	Transfers between funds	At 5.4.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	674,356	(17,743)	36,589	693,202
Revaluation reserve	260,000	-	(36,589)	223,411
	<u>934,356</u>	<u>(17,743)</u>	<u>-</u>	<u>916,613</u>
<b>TOTAL FUNDS</b>	<u>934,356</u>	<u>(17,743)</u>	<u>-</u>	<u>916,613</u>

Heathbank Support Services

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

**18. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	149,510	(148,030)	(19,223)	(17,743)
<b>Restricted funds</b>				
Domiciliary and day care services	112,872	(112,872)	-	-
<b>TOTAL FUNDS</b>	<u>262,382</u>	<u>(260,902)</u>	<u>(19,223)</u>	<u>(17,743)</u>

**19. EMPLOYEE BENEFIT OBLIGATIONS**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,365 (2022: £4,788).

The contributions to one scheme are based on fixed sums rather than percentage of salary. A second scheme was created under the Auto Enrollment Scheme to which the company contributes 3% and the members 5%.

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2023.

Heathbank Support Services

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,440	5,324
Legacies	40	40
	2,480	5,364
<b>Investment income</b>		
Investment interest and dividends	6,753	5,351
Bank interest receivable	1	1
	6,754	5,352
<b>Charitable activities</b>		
Providing domiciliary care	103,710	112,872
Providing residential and at home day care	144,974	123,892
Infection control grants	-	14,902
	248,684	251,666
<b>Total incoming resources</b>	257,918	262,382
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Portfolio management	4,209	4,630
<b>Charitable activities</b>		
Wages and salaries	219,993	205,254
Employer's NIC	6,251	6,227
Pension costs	6,365	4,788
Light, heat and water	8,659	6,834
Rent, insurance and service charge	8,522	7,434
Repairs and maintenance	5,005	3,877
Telephone and internet	1,746	1,956
Motor vehicle expenses	2,236	2,321
Legal and professional fees	667	667
Food and cleaning	7,067	6,675
Other office costs	2,057	1,998
Training and recruitment	642	1,222
Accountancy services	2,682	2,616
Payroll services	3,978	3,768
Depreciation of fixtures & fittings	468	635
	276,338	256,272
<b>Total resources expended</b>	280,547	260,902
<b>Net (expenditure)/income before gains and losses</b>	(22,629)	1,480

This page does not form part of the statutory financial statements

Heathbank Support Services

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2023

	2023	2022
	£	£
<b>Realised recognised gains and losses</b>		
Fair value gains/ (losses) on listed investments	(14,573)	7,906
Fair value gains/ (losses) on property	-	(36,589)
Gains/(losses) on investment disposals	34	9,460
	<hr/>	<hr/>
<b>Net expenditure</b>	<b>(37,168)</b>	<b>(17,743)</b>
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**HEATHBANK SUPPORT SERVICES**

England & Wales - Charity number 508466

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# Accounts

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COMPANY REGISTRATION NUMBER: 01379184  
CHARITY REGISTRATION NUMBER: 508466

**Heathbank Support Services  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2022**

**SKS BAILEY GROUP LTD**  
Chartered accountants  
Units 10-12 County End Business Centre  
Jackson Street  
Springhead  
Oldham  
OL4 4TZ

# Heathbank Support Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>9</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>21</b>
Notes to the detailed statement of financial activities	<b>23</b>

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**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

**Reference and administrative details**

<b>Registered charity name</b>	Heathbank Support Services
<b>Charity registration number</b>	508466
<b>Company registration number</b>	01379184
<b>Principal office and registered office</b>	Heathbank 82 Windsor Road Oldham OL8 1RP
<b>The trustees</b>	Mr A Vickers Mrs Yarwood Mr P Seddon Mr S Murphy Mr P Murphy Mrs A Ball Mrs V Seddon
<b>Company secretary</b>	Mrs A.L. Marshall
<b>Independent examiner</b>	Mrs J Roach A.C.A Units 10-12 County End Business Centre Jackson Street Springhead Oldham OL4 4TZ

**Structure, governance and management**

Heathbank Support Services is a charitable company limited by guarantee. It is governed by Memorandum and Articles of Association. The members of the company are the current trustees identified above. In the event of the charity being wound up, the liability of the members will be limited to £1 per member.

# Heathbank Support Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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#### Principal objectives and policies

The objects for which the Society is established are entirely of a charitable nature and are set forth as follows.

- a) To provide for the care, welfare, interest, treatment, education and advancement of adults with Cerebral Palsy and learning difficulties.
- b) To raise money for the above purposes or any of them by such means as the Executive Committee of the Society may consider reasonable.
- c) To accept subscriptions and gifts for all or any of the purposes aforesaid and to sell and dispose of, or to lease and accept surrenders of leases of and to manage all real estate so received and not required to be or capable of being occupied for the purpose of the Society and generally to manage, invest and expend all moneys and properties belonging to the Society.
- d) To do all such other lawful things as are included or conducive to the attainment of the said other objectives.

#### Principles and beliefs and public benefit statement

The principle activity of the charitable society is for the care, welfare, interest, treatment, education and advice of disabled people. We believe that every individual has a right to control his or her own life and to share in the opportunities, enjoyment, challenges and responsibilities of everyday life. We believe that care and concern for each and every person and respect for their human rights is central to any caring community. We believe that people with a disability can be handicapped by the attitudes of others. We exist to enable men and women with learning difficulties to claim their rights, lead fulfilling and rewarding lives and play a full part in society. We shall achieve this purpose through a wide range of activities and services, which respond to individual needs, choices and rights. We expect the highest standards from our staff and volunteers, complete honesty and integrity, total professionalism and a commitment to the people whose interests we exist to serve. We are committed to establishing equality of opportunity for all and to the professional development of all our staff and volunteers.

The Executive Committee believe that the above clearly demonstrates the concept of public benefit as specified in Section 4 Charities Act 2011.

#### Organisation

Heathbank Support Services operates a Day Care Service at Heathbank, and employs paid support workers. Heathbank has a specialised vehicle which enables staff and service users to access community activities. Heathbank supports adults with learning difficulties in all daily living activities, enabling service users to be part of their community.

Heathbank support services also runs a Domiciliary Care Agency. We support adults with learning difficulties in their own homes, providing full support on 24 hours, 7 days a week, rota basis, providing adults with a disability independence within their own homes.

# Heathbank Support Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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#### Strategic report

The following sections for review of progress and achievement/covid 19 and review of financial activities and affairs form the strategic report of the charity.

#### Review of progress and achievement/covid 19

We have fully re-opened the centre this year with hardly any restrictions from Covid 19, however we continue to monitor and review our Covid 19 policy and risk assess when needed.

As we support vulnerable adults we have made a decision that in service users best interest each staff member would be vaccinated for Covid 19, so far all Heathbank support staff have had 3 vaccinations against Covid-19 and we will continue to support what guidance comes from national government and CQC. Our service users have also taken up the vaccination programme. Covid testing is also available on request or if we feel it necessary to test.

In the last year we have introduced two new service users in the centre. We also have one new service user in the community and normal hours have resumed within all our community work.

We are working as we did pre-covid and feeling like times are getting back to normal.

#### Review of financial activities and affairs

The reported net loss for the year of £17,743 (2021 gain: £311,365) comprises a gain on activities of £1,480 (2021 deficit £13,694); a deficit on investments from fair value adjustments of £28,683 (2021 gain £306,869) and profit on disposal of investments £9,460 (2021 £18,190).

Income from charitable activities has now stabilised after falling during 2020/21 due to reduction in services necessitated by Covid 19.

For the whole of the pandemic period to date, regardless of all closures and furlough periods, all staff have been paid their full wage.

The charity has been able to access furlough payments from central government in addition to grants from OMBC to offset this cost.

The furlough scheme has been of significant benefit to the charity, however, at its inception claims could only be made for approximately half the staff (those not working at all) as claims could not be made for staff working reduced hours.

Although Heathbank Support Services is a non-profit organisation, through previous sound financial planning a healthy cash reserve has been built up over the last six years in addition to the Investment portfolio.

Management continue to review all areas of expenditure within their control.

In accordance with CQC guidelines the trustees have undertaken a review role of all management procedure and performance on a regular basis throughout the year.

# Heathbank Support Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

---

#### **Policies regarding risks and reserves**

The Trustees and Executive Committee recognise in accordance with current guidance that retained unrestricted funds should be maintained at a level to meet the annual overheads for one year together with funds to meet closure costs. The trustees have established that in the current circumstances the reserves need to be £350,000. At March 31 2022 the investments and net current assets are approximately £466,000.

#### **Plans for future periods**

The bus is no longer used to support service users getting to and from the centre, with the rise of fuel costs and the charge back to the service users it was becoming too expensive to run. We have no plans to bring the service back in the future. We will keep the bus to allow us to access community activities including things like Blackpool lights and the pantomime.

The roof has been re-surfaced and we are very pleased with the results, and we did not use as much from the investment as we first thought.

We have received a donation of LED lighting from a local business and we intend to put the new lighting in the day room and personal care rooms to create a brighter area.

We are also looking at adding a large porch area for the bus on the driveway at the front of the building, this will create an area of shade in the summer months for our service users.

The trustees' annual report and the strategic report were approved on ..... and signed on behalf of the board of trustees by:

Mrs A.L. Marshall  
Charity Secretary

# Heathbank Support Services

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Heathbank Support Services (continued)

Year ended 31 March 2022

---

I report to the trustees on my examination of the financial statements of Heathbank Support Services ('the charity') for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.

Mrs J Roach A.C.A  
Independent Examiner

Units 10-12 County End Business Centre  
Jackson Street  
Springhead  
Oldham  
OL4 4TZ

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**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 March 2022**

		2022	2021
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
<b>Income</b>			
Donations and legacies	5	5,364	613
Charitable activities	6	138,794	250,076
Investment income	7	5,352	5,524
<b>Total income</b>		<u>149,510</u>	<u>256,213</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Investment management costs	8	4,630	4,512
Expenditure on charitable activities	9,10	143,400	265,395
<b>Total expenditure</b>		<u>148,030</u>	<u>269,907</u>
Net (losses)/gains on investments	12	(19,223)	325,059
<b>Net (expenditure)/income and net movement in funds</b>		<u>(17,743)</u>	<u>311,365</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		934,356	622,991
<b>Total funds carried forward</b>		<u>916,613</u>	<u>934,356</u>

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

The notes on pages 9 to 19 form part of these financial statements.

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**31 March 2022**

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	17		450,468	351,103
Investments	18		390,623	432,536
			<u>841,091</u>	<u>783,639</u>
<b>Current assets</b>				
Debtors	19	27,520		20,532
Cash at bank and in hand		63,889		149,261
		<u>91,409</u>		<u>169,793</u>
<b>Creditors: amounts falling due within one year</b>	20	15,887		19,076
<b>Net current assets</b>			<u>75,522</u>	<u>150,717</u>
<b>Total assets less current liabilities</b>			<u>916,613</u>	<u>934,356</u>
<b>Net assets</b>			<u>916,613</u>	<u>934,356</u>
<b>Funds of the charity</b>				
Unrestricted funds:				
Revaluation reserve		223,411		260,000
Other unrestricted income funds		693,202		674,356
<b>Total unrestricted funds</b>		<u>916,613</u>		<u>934,356</u>
<b>Total charity funds</b>	22		<u>916,613</u>	<u>934,356</u>

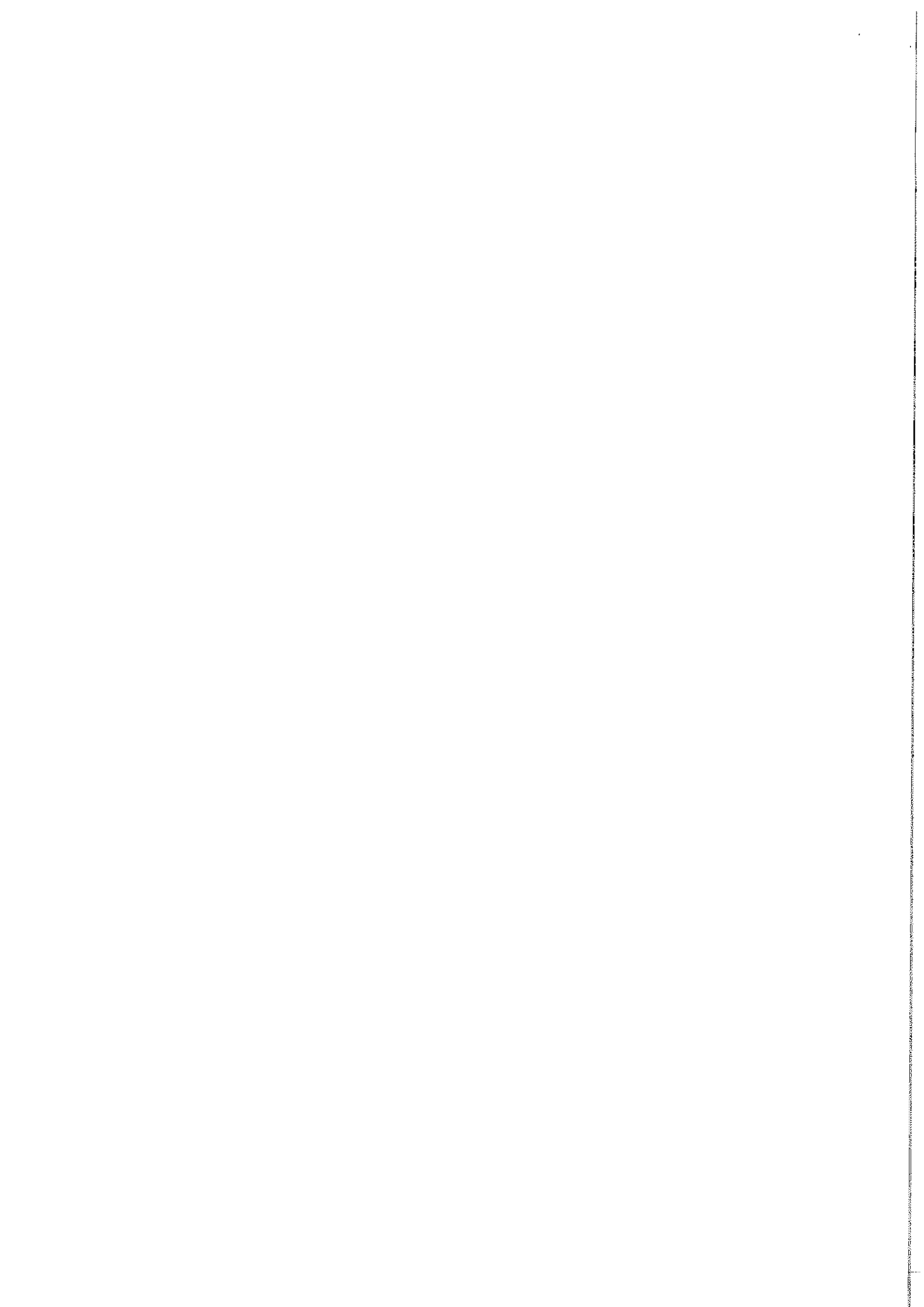
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.  
The notes on pages 9 to 19 form part of these financial statements.





**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Statement of Financial Position** *(continued)*

**31 March 2022**

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These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mrs A Ball  
Trustee

*A. Ball*

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The notes on pages 9 to 19 form part of these financial statements.

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# Heathbank Support Services

Company Limited by Guarantee

## Notes to the Financial Statements

Year ended 31 March 2022

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### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Heathbank, 82 Windsor Road, Oldham, OL8 1RP.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

##### Investments

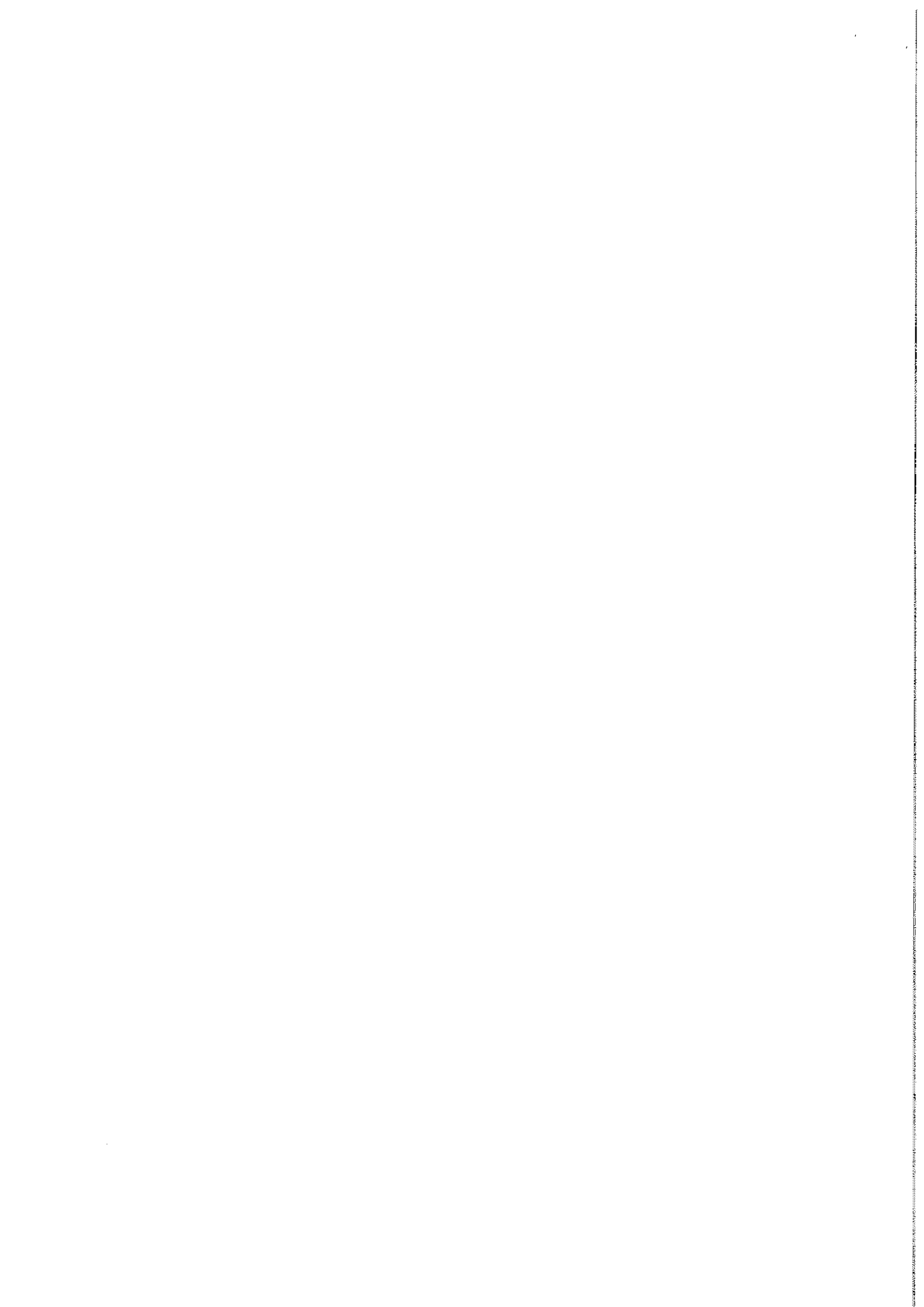
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

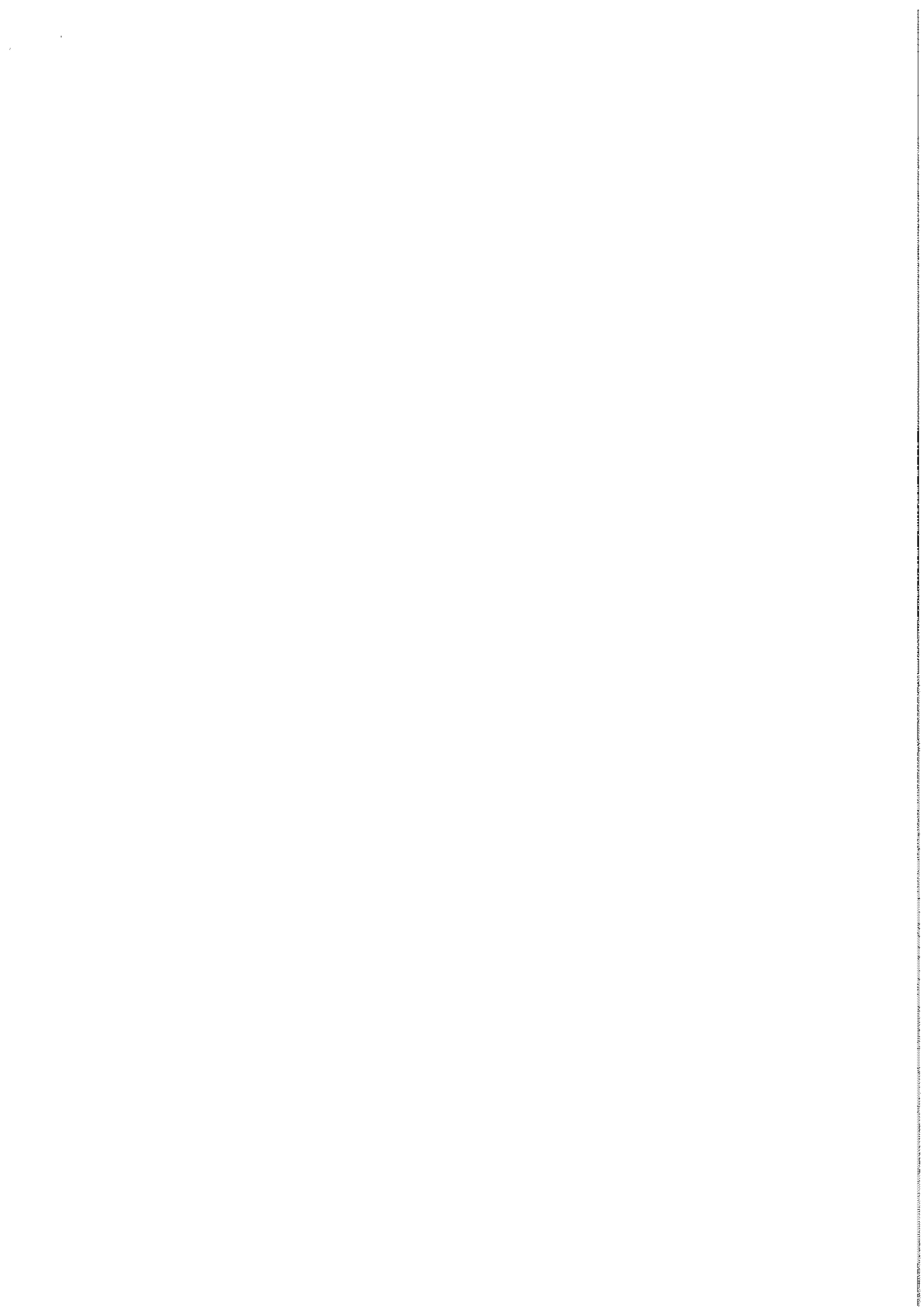
Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

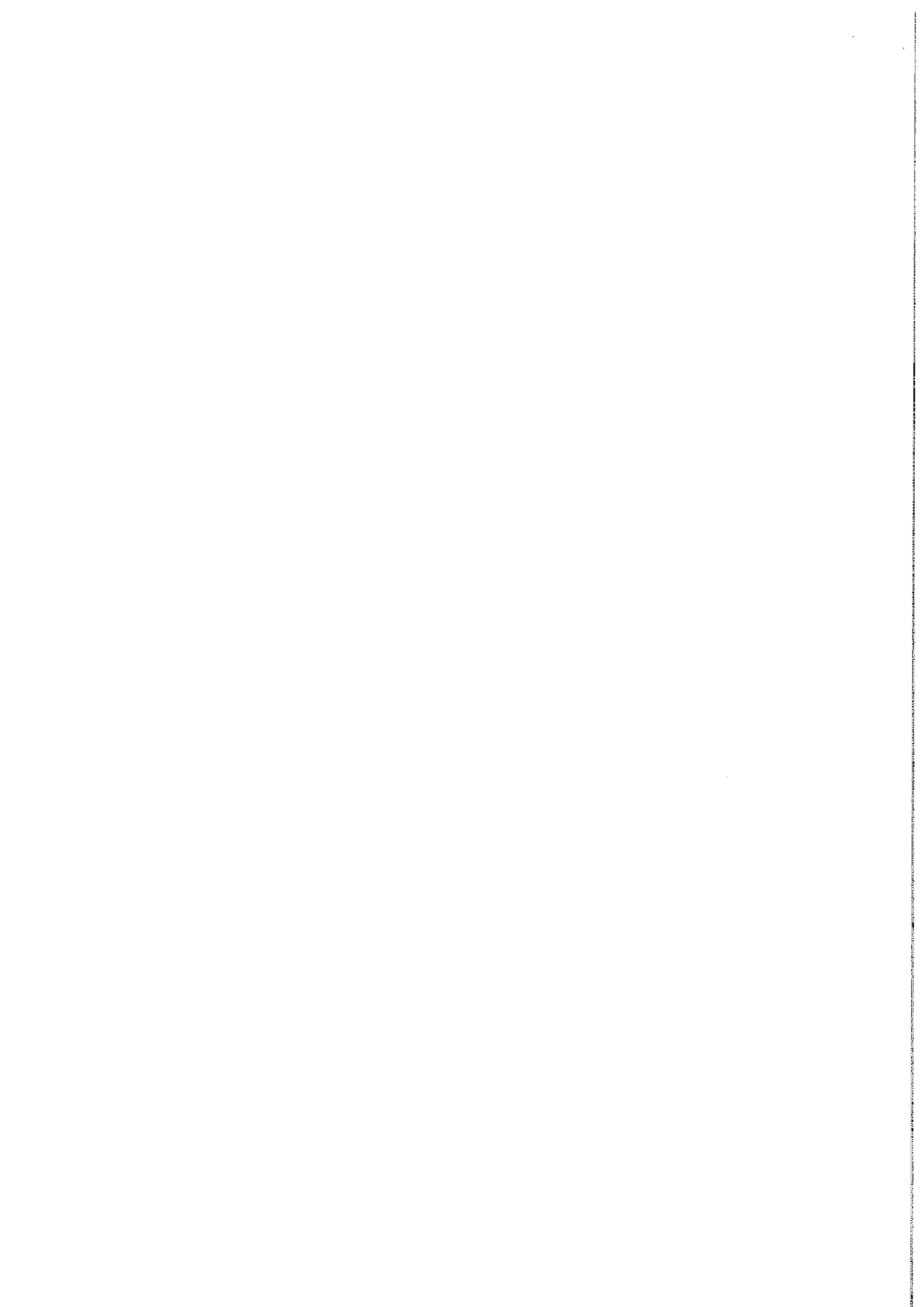
##### Impairment of fixed assets

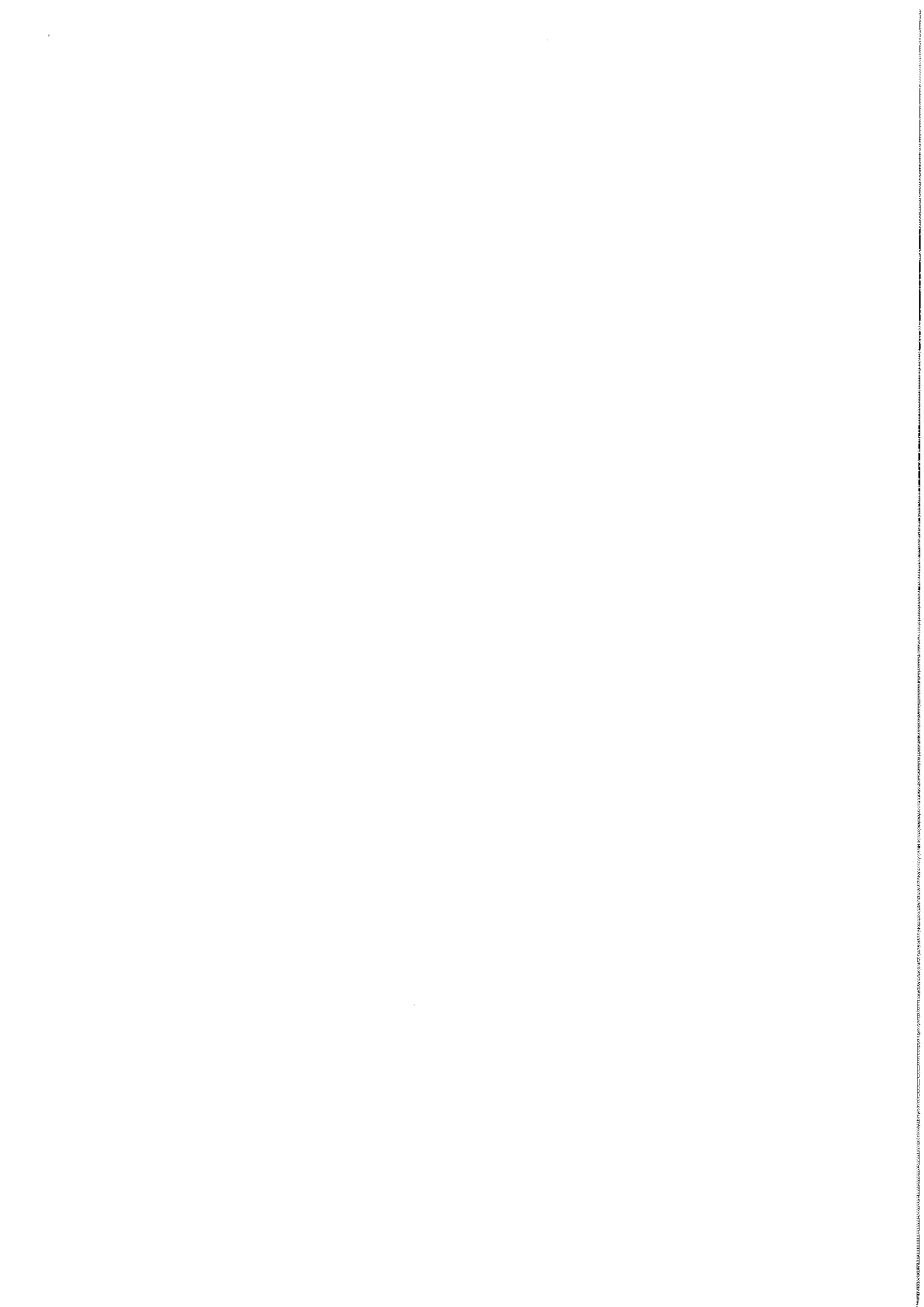
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.









**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

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**3. Accounting policies** *(continued)*

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

**4. Limited by guarantee**

The company is limited by guarantee. The guarantors of the company are the members whose liability in respect of the guarantee, as set out in the Articles of Association, is restricted to £1 per guarantor.

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	5,324	5,324	573	573
<b>Legacies</b>				
Legacies	40	40	40	40
	<u>5,364</u>	<u>5,364</u>	<u>613</u>	<u>613</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Providing domiciliary care	–	112,872	112,872
Providing residential and at home day care	123,892	–	123,892
JRS Grant	–	–	–
OMBC Covid grants	–	–	–
Infection Control grants	14,902	–	14,902
	<u>138,794</u>	<u>112,872</u>	<u>251,666</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Providing domiciliary care	–	105,536	105,536
Providing residential and at home day care	103,952	–	103,952
JRS Grant	32,156	–	32,156
OMBC Covid grants	6,797	–	6,797
Infection Control grants	1,635	–	1,635
	<u>144,540</u>	<u>105,536</u>	<u>250,076</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	1	1	–	–
Investment interest and dividends	5,351	5,351	5,524	5,524
	<u>5,352</u>	<u>5,352</u>	<u>5,524</u>	<u>5,524</u>

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

**8. Investment management costs**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Portfolio management	<u>4,630</u>	<u>4,630</u>	<u>4,512</u>	<u>4,512</u>

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Domiciliary and day care services	110,072	112,872	<b>222,944</b>
Support costs	<u>33,328</u>	<u>—</u>	<b>33,328</b>
	<u>143,400</u>	<u>112,872</u>	<b>256,272</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Domiciliary and day care services	122,960	105,536	228,496
Support costs	<u>36,899</u>	<u>—</u>	36,899
	<u>159,859</u>	<u>105,536</u>	<b>265,395</b>

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Domiciliary and day care services	<u>222,944</u>	<u>33,328</u>	<b>256,272</b>	<b>265,395</b>

**11. Analysis of support costs**

	Analysis of support costs £	Total 2022 £	Total 2021 £
Premises	18,145	<b>18,145</b>	21,975
Communications and IT	1,956	<b>1,956</b>	2,035
General office	5,541	<b>5,541</b>	4,880
Professional fees	7,051	<b>7,051</b>	6,864
Depreciation	635	<b>635</b>	1,145
	<u>33,328</u>	<b>33,328</b>	<b>36,899</b>

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**12. Net (losses)/gains on investments**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fair value gain on property	(36,589)	(36,589)	260,000	260,000
Fair value gain on listed investments	7,906	7,906	46,869	46,869
Gains/(losses) on investment disposals	9,460	9,460	18,190	18,190
	<u>(19,223)</u>	<u>(19,223)</u>	<u>325,059</u>	<u>325,059</u>

**13. Net (expenditure)/income**

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>635</u>	<u>1,145</u>

**14. Independent examination fees**

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,544	2,340
Other financial services	3,768	4,392
	<u>6,312</u>	<u>6,732</u>

**15. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	205,254	212,834
Social security costs	6,227	5,722
Employer contributions to pension plans	4,788	5,548
	<u>216,269</u>	<u>224,104</u>

The average head count of employees during the year was 17 (2021: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Domiciliary care	5	6
Day care	8	9
Management	4	4
	<u>17</u>	<u>19</u>

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

**15. Staff costs (continued)**

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

**16. Trustee remuneration and expenses**

No remuneration or expenses were received by the trustees during the year.

**17. Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost or valuation</b>				
At 1 April 2021	350,000	95,185	11,190	456,375
Additions	136,589	–	–	136,589
Revaluations	(36,589)	–	–	(36,589)
<b>At 31 March 2022</b>	<u>450,000</u>	<u>95,185</u>	<u>11,190</u>	<u>556,375</u>
<b>Depreciation</b>				
At 1 April 2021	–	94,082	11,190	105,272
Charge for the year	–	635	–	635
<b>At 31 March 2022</b>	<u>–</u>	<u>94,717</u>	<u>11,190</u>	<u>105,907</u>
<b>Carrying amount</b>				
At 31 March 2022	<u>450,000</u>	<u>468</u>	<u>–</u>	<u>450,468</u>
At 31 March 2021	<u>350,000</u>	<u>1,103</u>	<u>–</u>	<u>351,103</u>

**18. Investments**

	Cash or cash equivalents £	Listed investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2021	41,868	390,668	432,536
Additions	–	78,166	78,166
Disposals	–	(121,415)	(121,415)
Fair value movements	–	7,906	7,906
Transfers	(60,000)	–	(60,000)
Other movements	53,430	–	53,430
<b>At 31 March 2022</b>	<u>35,298</u>	<u>355,325</u>	<u>390,623</u>
<b>Impairment</b>			
At 1 April 2021 and 31 March 2022		–	–
<b>Carrying amount</b>			
At 31 March 2022	<u>35,298</u>	<u>355,325</u>	<u>390,623</u>
At 31 March 2021	<u>41,868</u>	<u>390,668</u>	<u>432,536</u>

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

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**18. Investments (continued)**

All investments shown above are held at valuation.

In accordance with the Statement of Recommended Practice the investments have been included at the market value provided by the investment managers, Tilney. This is deemed to be fair value. The gain on disposal of shares and on the revaluation are included at note 12 and the investment income at note 7. Cash relates to uninvested funds held by the investment managers.

**19. Debtors**

	2022	2021
	£	£
Trade debtors	4,141	636
Prepayments and accrued income	22,899	19,405
Other debtors	480	491
	<u>27,520</u>	<u>20,532</u>

**20. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Accruals	3,979	3,157
Social security and other taxes	1,930	2,123
Other creditors	9,978	13,796
	<u>15,887</u>	<u>19,076</u>

**21. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,788 (2021: £5,548).

The contributions to one scheme are based on fixed sums rather than percentage of salary. A second scheme was created under the Auto Enrollment Scheme to which the company contributes 2% and the members 1%.

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**22. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	674,356	149,510	(148,030)	36,589	(19,223)	693,202
Revaluation reserve	260,000	—	—	(36,589)	—	223,411
	<u>934,356</u>	<u>149,510</u>	<u>(148,030)</u>	<u>—</u>	<u>(19,223)</u>	<u>916,613</u>

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
General funds	622,991	150,677	(164,371)	(260,000)	325,059	674,356
Revaluation reserve	—	—	—	260,000	—	260,000
	<u>622,991</u>	<u>150,677</u>	<u>(164,371)</u>	<u>—</u>	<u>325,059</u>	<u>934,356</u>

**Restricted funds**

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
Domiciliary care funded under service agreements deemed to be restrictive	—	112,872	(112,872)	—	—	—

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
Domiciliary care funded under service agreements deemed to be restrictive	—	105,536	(105,536)	—	—	—

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

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**23. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	450,468	<b>450,468</b>
Investments	390,623	<b>390,623</b>
Current assets	91,409	<b>91,409</b>
Creditors less than 1 year	(15,887)	<b>(15,887)</b>
<b>Net assets</b>	<u>916,613</u>	<u><b>916,613</b></u>
	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	351,103	351,103
Investments	432,536	432,536
Current assets	169,793	169,793
Creditors less than 1 year	(19,076)	(19,076)
<b>Net assets</b>	<u>934,356</u>	<u>934,356</u>

**24. Events after the end of the reporting period**

Since the year end the company has been able to re-establish services but continue, as all entities, to be constrained by Covid 19. Despite the impact of the pandemic the trustees are confident that the company continues to be a going concern.

# **Heathbank Support Services**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2022**

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**The following pages do not form part of the financial statements.**

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2022**

	2022 £	2021 £
<b>Income</b>		
<b>Donations and legacies</b>		
Donations	5,324	573
Legacies	40	40
	<u>5,364</u>	<u>613</u>
<b>Charitable activities</b>		
Providing domiciliary care	112,872	105,536
Providing residential and at home day care	123,892	103,952
JRS Grant	–	32,156
OMBC Covid grants	–	6,797
Infection Control grants	14,902	1,635
	<u>251,666</u>	<u>250,076</u>
<b>Investment income</b>		
Bank interest receivable	1	–
Investment interest and dividends	5,351	5,524
	<u>5,352</u>	<u>5,524</u>
<b>Total income</b>	<u>262,382</u>	<u>256,213</u>

# Heathbank Support Services

Company Limited by Guarantee

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022	2021
	£	£
<b>Expenditure</b>		
<b>Investment management costs</b>		
Portfolio management	4,630	4,512
<b>Expenditure on charitable activities</b>		
Purchases	6,675	4,392
Wages and salaries	205,254	212,834
Employer's NIC	6,227	5,722
Pension costs	4,788	5,548
Rent	7,434	7,453
Light and heat	6,834	4,498
Repairs and maintenance	3,877	10,024
Motor vehicle expenses	2,321	1,893
Legal and professional fees	667	776
Telephone	1,956	2,035
Other office costs	1,998	2,439
Depreciation	635	1,145
Training and recruitment	1,222	519
Accountancy fees	2,616	1,696
Payroll costs	3,768	4,392
Bank Charges	–	29
	<u>256,272</u>	<u>265,395</u>
<b>Total expenditure</b>	<u>260,902</u>	<u>269,907</u>
<b>Net (losses)/gains on investments</b>		
Fair value gain on property	(36,589)	260,000
Fair value gain on listed investments	7,906	46,869
Gains/(losses) on investment disposals	9,460	18,190
	<u>(19,223)</u>	<u>325,059</u>
<b>Net (expenditure)/income</b>	<u>(17,743)</u>	<u>311,365</u>

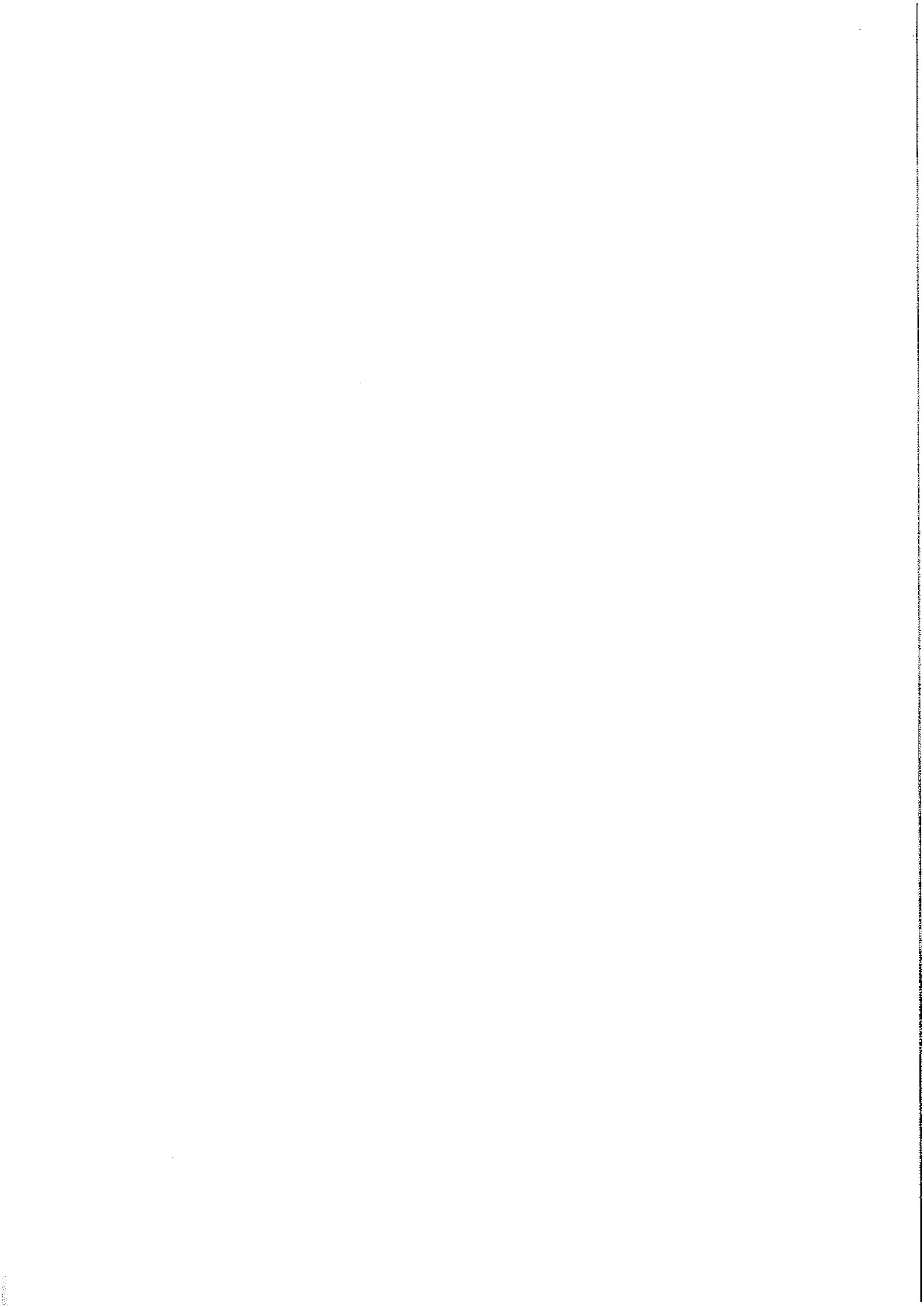
# Heathbank Support Services

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
<b>Expenditure on charitable activities</b>		
<b>Domiciliary and day care services</b>		
<b><i>Activities undertaken directly</i></b>		
Food and cleaning	6,675	4,392
Wages and salaries	205,254	212,834
Employer's NIC	6,227	5,722
Pension costs	4,788	5,548
	<u>222,944</u>	<u>228,496</u>
<b><i>Support costs</i></b>		
Rent, insurance and service charge	7,434	7,453
Light, heat and water	6,834	4,498
Repairs and maintenance	3,877	10,024
Motor vehicle expenses	2,321	1,893
Legal and professional fees	667	776
Telephone and internet	1,956	2,035
Other office costs	1,998	2,439
Depreciation	635	1,145
Training and recruitment	1,222	519
Accountancy services	2,616	1,696
Payroll services	3,768	4,392
Bank Charges	—	29
	<u>33,328</u>	<u>36,899</u>
<b>Expenditure on charitable activities</b>	<u>256,272</u>	<u>265,395</u>



**HEATHBANK SUPPORT SERVICES**

England & Wales - Charity number 508466

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# Accounts

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COMPANY REGISTRATION NUMBER: 01379184  
CHARITY REGISTRATION NUMBER: 508466

**Heathbank Support Services  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2021**

**CHRISTOPHER BAILEY ACCOUNTANTS (OLDHAM) LIMITED**

Chartered accountants  
Units 10-12  
County End Business Centre  
Jackson Street  
Springhead  
Oldham  
OL4 4TZ

# Heathbank Support Services

Company Limited by Guarantee

## Financial Statements

Year ended 31 March 2021

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>10</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>23</b>
Notes to the detailed statement of financial activities	<b>25</b>

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# Heathbank Support Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

#### Reference and administrative details

**Registered charity name** Heathbank Support Services

**Charity registration number** 508466

**Company registration number** 01379184

**Principal office and registered office** Heathbank  
82 Windsor Road  
Oldham  
OL8 1RP

#### The trustees

Mr A Vickers  
Mrs Yarwood  
Mr P Seddon  
Mr S Murphy  
Mr P Murphy  
Mrs A Ball  
Mrs V Seddon

**Company secretary** Mrs A.L. Marshall

**Independent examiner** Mr C Bailey A.C.A  
Units 10-12  
County End Business Centre  
Jackson Street  
Springhead  
Oldham  
OL4 4TZ

#### Structure, governance and management

Heathbank Support Services is a charitable company limited by guarantee. It is governed by Memorandum and Articles of Association. The members of the company are the current trustees identified above. In the event of the charity being wound up, the liability of the members will be limited to £1 per member.

# Heathbank Support Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

---

#### **Principal objectives and policies**

The objects for which the Society is established are entirely of a charitable nature and are set forth as follows.

a) To provide for the care, welfare, interest, treatment, education and advancement of adults with Cerebral Palsy and learning difficulties.

b) To raise money for the above purposes or any of them by such means as the Executive Committee of the Society may consider reasonable.

c) To accept subscriptions and gifts for all or any of the purposes aforesaid and to sell and dispose of, or to lease and accept surrenders of leases of and to manage all real estate so received and not required to be or capable of being occupied for the purpose of the Society and generally to manage, invest and expend all moneys and properties belonging to the Society.

d) To do all such other lawful things as are included or conducive to the attainment of the said other objectives.

#### **Principles and beliefs and public benefit statement**

The principle activity of the charitable society is for the care, welfare, interest, treatment, education and advice of disabled people. We believe that every individual has a right to control his or her own life and to share in the opportunities, enjoyment, challenges and responsibilities of everyday life. We believe that care and concern for each and every person and respect for their human rights is central to any caring community. We believe that people with a disability can be handicapped by the attitudes of others. We exist to enable men and women with learning difficulties to claim their rights, lead fulfilling and rewarding lives and play a full part in society. We shall achieve this purpose through a wide range of activities and services, which respond to individual needs, choices and rights. We expect the highest standards from our staff and volunteers, complete honesty and integrity, total professionalism and a commitment to the people whose interests we exist to serve. We are committed to establishing equality of opportunity for all and to the professional development of all our staff and volunteers.

The Executive Committee believe that the above clearly demonstrates the concept of public benefit as specified in Section 4 Charities Act 2011.

#### **Organisation**

Heathbank Support Services operates a Day Care Service at Heathbank, and employs paid support workers. Heathbank has a specialised vehicle which enables staff and service users to access community activities. Heathbank supports adults with learning difficulties in all daily living activities, enabling service users to be part of their community.

Heathbank support services also runs a Domiciliary Care Agency. We support adults with learning difficulties in their own homes, providing full support on 24 hours, 7 days a week, rota basis, providing adults with a disability independence within their own homes.

# Heathbank Support Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

---

#### Strategic report

The following sections for review of progress and achievement/covid 19 and review of financial activities and affairs form the strategic report of the charity.

#### Review of progress and achievement/covid 19

This has been a full year impacted by Covid 19 with the day centre partially or completely closed for significant periods and the domiciliary care hours also cut/reduced substantially.

For the periods the day centre re-opened, not all the service users returned to utilise the service, preferring to stay safe at home.

Whilst the day centre has been shut or service users have not been attending by choice the service users have been charged a retaining fee of approximately 53% of normal attendance fee based on an average number of days they usually attended pre-pandemic.

With regard to domiciliary care provision where hours have been cut there has been no retention fee charges and this income has been lost completely.

#### Review of financial activities and affairs

The reported net gain for the year of £311,365 (2020 loss: £26,391) comprises a deficit on activities of £13,694 (2020 surplus £5,471); a gain on investments from fair value adjustments of £306,869 (2020 deficit £34,008) and profit on disposal of investments £18,190 (2020 £2,146).

Income from charitable activities has been falling during 2020/21 due to reduction in services necessitated by Covid 19.

For the whole of the pandemic period to date, regardless of all closures and furlough periods, all staff have been paid their full wage.

This has obviously incurred a large financial cost to the charity.

The charity has been able to access furlough payments from central government in addition to grants from OMBC to offset this cost.

The furlough scheme has been of significant benefit to the charity, however, at its inception claims could only be made for approximately half the staff (those not working at all) as claims could not be made for staff working reduced hours.

Although Heathbank Support Services is a non-profit organisation, through previous sound financial planning a healthy cash reserve has been built up over the last six years in addition to the Investment portfolio.

The cash reserve has now been utilised to cover the significant financial cost the pandemic created.

Management continue to review all areas of expenditure within their control.

In accordance with CQC guidelines the trustees have undertaken a review role of all management procedure and performance on a regular basis throughout the year.

# Heathbank Support Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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#### **Policies regarding risks and reserves**

The Trustees and Executive Committee recognise in accordance with current guidance that retained unrestricted funds should be maintained at a level to meet the annual overheads for one year together with funds to meet closure costs. The trustees have established that in the current circumstances the reserves need to be £350,000. At March 31 2021 the investments and net current assets are approximately £583,000.

#### **Plans for future periods**


As a result of Covid 19 we had to cancel the bus service and the driver, as the driver was solely employed for that role. It was with regret that we had to let him go at that time as we did not know how long Heathbank would be closed for. When we re-opened in July there were still restrictions placed on us regarding the bus, we are now providing a service to those service users who have no help in regards to transport but limited to two people per journey, and support staff are doing the driving. We have no plans to expand at this time.

It has been agreed by A. Marshall and the executive committee to have the roof re-surfaced and to widen the gutters to allow better drainage off the roof. The repairs will be carried out by a local business called Heritage who specialise in conservation restoration. We will definitely have to use funds from the investments to cover costs.

During Covid 19 we introduced uniforms for all staff. Staff would like to continue to wear the uniforms and A. Marshall has agreed it will continue at no cost to the staff.

Once the roof work is complete some rooms within the centre will need to be redecorated and A. Marshall will ensure the work is completed.

The trustees' annual report and the strategic report were approved on 19 October 2021 and signed on behalf of the board of trustees by:



Mrs A.L. Marshall  
Charity Secretary

# Heathbank Support Services

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Heathbank Support Services

Year ended 31 March 2021

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I report to the trustees on my examination of the financial statements of Heathbank Support Services ('the charity') for the year ended 31 March 2021.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# Heathbank Support Services

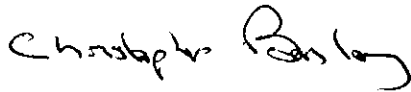
Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Heathbank Support Services (continued)

Year ended 31 March 2021

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I have no concerns and 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.



Mr C Bailey A.C.A  
Independent Examiner

Units 10-12  
County End Business Centre  
Jackson Street  
Springhead  
Oldham  
OL4 4TZ

19 October 2021

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2021**

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies	5	613	–	613	3,794
Charitable activities	6	144,540	105,536	250,076	298,194
Activities for generating funds	7	–	–	–	1,438
Investment income	8	5,524	–	5,524	6,970
<b>Total income</b>		<u>150,677</u>	<u>105,536</u>	<u>256,213</u>	<u>310,396</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Investment management costs	9	4,512	–	4,512	4,514
Expenditure on charitable activities	10,11	159,859	105,536	265,395	300,411
<b>Total expenditure</b>		<u>164,371</u>	<u>105,536</u>	<u>269,907</u>	<u>304,925</u>
Net gains/(losses) on investments	13	325,059	–	325,059	(31,862)
<b>Net income/(expenditure) and net movement in funds</b>		<u>311,365</u>	<u>–</u>	<u>311,365</u>	<u>(26,391)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		622,991	–	622,991	649,382
<b>Total funds carried forward</b>		<u>934,356</u>	<u>–</u>	<u>934,356</u>	<u>622,991</u>

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

The notes on pages 10 to 21 form part of these financial statements.

# Heathbank Support Services

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	18	351,103	92,248
Investments	19	432,536	366,463
		<u>783,639</u>	<u>458,711</u>
<b>Current assets</b>			
Debtors	20	20,532	22,635
Cash at bank and in hand		149,261	170,036
		<u>169,793</u>	<u>192,671</u>
<b>Creditors: amounts falling due within one year</b>	21	<u>19,076</u>	<u>28,391</u>
<b>Net current assets</b>		<u>150,717</u>	<u>164,280</u>
<b>Total assets less current liabilities</b>		<u>934,356</u>	<u>622,991</u>
<b>Net assets</b>		<u>934,356</u>	<u>622,991</u>
<b>Funds of the charity</b>			
Unrestricted funds:			
Revaluation reserve		260,000	—
Other unrestricted income funds		674,356	622,991
<b>Total unrestricted funds</b>		<u>934,356</u>	<u>622,991</u>
<b>Total charity funds</b>	23	<u>934,356</u>	<u>622,991</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.

The notes on pages 10 to 21 form part of these financial statements.

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Statement of Financial Position** *(continued)*

**31 March 2021**

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These financial statements were approved by the board of trustees and authorised for issue on 19 October 2021, and are signed on behalf of the board by:

Mrs A Ball  
Trustee

*A. Ball*

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The notes on pages 10 to 21 form part of these financial statements.

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# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2021

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#### 1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Heathbank, 82 Windsor Road, Oldham, OL8 1RP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 3. Accounting policies *(continued)*

##### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

##### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### 4. Limited by guarantee

The company is limited by guarantee. The guarantors of the company are the members whose liability in respect of the guarantee, as set out in the Articles of Association, is restricted to £1 per guarantor.

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	573	573	3,754	3,754
<b>Legacies</b>				
Legacies	40	40	40	40
	<u>613</u>	<u>613</u>	<u>3,794</u>	<u>3,794</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Providing domiciliary care	–	105,536	105,536
Providing residential and at home day care	103,952	–	103,952
JRS Grant	32,156	–	32,156
OMBC Covid grants	6,797	–	6,797
Infection Control grants	1,635	–	1,635
	<u>144,540</u>	<u>105,536</u>	<u>250,076</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Providing domiciliary care	–	120,986	120,986
Providing residential and at home day care	177,208	–	177,208
JRS Grant	–	–	–
OMBC Covid grants	–	–	–
Infection Control grants	–	–	–
	<u>177,208</u>	<u>120,986</u>	<u>298,194</u>

#### 7. Activities for generating funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising by support groups	–	–	1,438	1,438

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	–	–	4	4
Investment interest and dividends	5,524	5,524	6,966	6,966
	<u>5,524</u>	<u>5,524</u>	<u>6,970</u>	<u>6,970</u>

#### 9. Investment management costs

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Portfolio management	4,512	4,512	4,514	4,514

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Domiciliary and day care services	122,960	105,536	228,496
Support costs	36,899	–	36,899
	<u>159,859</u>	<u>105,536</u>	<u>265,395</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Domiciliary and day care services	136,312	120,986	257,298
Support costs	43,113	–	43,113
	<u>179,425</u>	<u>120,986</u>	<u>300,411</u>

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Domiciliary and day care services	228,496	36,899	265,395	300,411

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 12. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
Premises	21,975	<b>21,975</b>	23,757
Communications and IT	2,035	<b>2,035</b>	1,831
General office	4,880	<b>4,880</b>	8,249
Professional fees	6,864	<b>6,864</b>	7,742
Depreciation	1,145	<b>1,145</b>	1,534
	<u>36,899</u>	<u><b>36,899</b></u>	<u>43,113</u>

#### 13. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fair value gain on property	260,000	<b>260,000</b>	–	–
Fair value gain on listed investments	46,869	<b>46,869</b>	(34,008)	(34,008)
Gains/(losses) on investment disposals	18,190	<b>18,190</b>	2,146	2,146
	<u>325,059</u>	<u><b>325,059</b></u>	<u>(31,862)</u>	<u>(31,862)</u>

#### 14. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,145</u>	<u>1,534</u>

#### 15. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: independent examination of the financial statements	<b>2,340</b>	4,500
Other financial services	<b>4,392</b>	8,814
	<u><b>6,732</b></u>	<u>13,314</u>

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	212,834	236,434
Social security costs	5,722	7,443
Employer contributions to pension plans	5,548	5,432
	<u>224,104</u>	<u>249,309</u>

The average head count of employees during the year was 19 (2020: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Domiciliary care	6	4
Day care	9	9
Management	4	3
	<u>19</u>	<u>16</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 17. Trustee remuneration and expenses

No remuneration or expenses were received by the trustees during the year.

#### 18. Tangible fixed assets

	Land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2020	90,000	95,185	11,190	196,375
Revaluations	260,000	–	–	260,000
<b>At 31 March 2021</b>	<u>350,000</u>	<u>95,185</u>	<u>11,190</u>	<u>456,375</u>
<b>Depreciation</b>				
At 1 April 2020	–	92,937	11,190	104,127
Charge for the year	–	1,145	–	1,145
<b>At 31 March 2021</b>	<u>–</u>	<u>94,082</u>	<u>11,190</u>	<u>105,272</u>
<b>Carrying amount</b>				
<b>At 31 March 2021</b>	<u>350,000</u>	<u>1,103</u>	<u>–</u>	<u>351,103</u>
At 31 March 2020	<u>90,000</u>	<u>2,248</u>	<u>–</u>	<u>92,248</u>

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 19. Investments

	Cash or cash equivalents £	Listed investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2020	26,941	339,522	<b>366,463</b>
Additions	—	146,204	<b>146,204</b>
Disposals	—	(141,927)	<b>(141,927)</b>
Fair value movements	—	46,869	<b>46,869</b>
Other movements	14,927	—	<b>14,927</b>
<b>At 31 March 2021</b>	<b>41,868</b>	<b>390,668</b>	<b>432,536</b>
<b>Impairment</b>			
At 1 April 2020 and 31 March 2021	—	—	—
<b>Carrying amount</b>			
At 31 March 2021	<b>41,868</b>	<b>390,668</b>	<b>432,536</b>
At 31 March 2020	26,941	339,522	366,463

All investments shown above are held at valuation.

In accordance with the Statement of Recommended Practice the investments have been included at the market value provided by the investment managers, Tilney. This is deemed to be fair value. The gain on disposal of shares and on the revaluation are included at note 13 and the investment income at note 8. Cash relates to uninvested funds held by the investment managers.

#### 20. Debtors

	2021 £	2020 £
Trade debtors	636	1,844
Prepayments and accrued income	19,405	20,701
Other debtors	491	90
	<b>20,532</b>	<b>22,635</b>

#### 21. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	3,157	5,233
Social security and other taxes	2,123	2,264
Other creditors	13,796	20,894
	<b>19,076</b>	<b>28,391</b>

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 22. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,548 (2020: £5,432).

The contributions to one scheme are based on fixed sums rather than percentage of salary. A second scheme was created under the Auto Enrollment Scheme to which the company contributes 2% and the members 1%.

#### 23. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
General funds	622,991	150,677	(164,371)	(260,000)	325,059	674,356
Revaluation reserve	–	–	–	260,000	–	260,000
	<u>622,991</u>	<u>150,677</u>	<u>(164,371)</u>	<u>–</u>	<u>325,059</u>	<u>934,356</u>

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2020 £
General funds	649,382	189,410	(183,939)	–	(31,862)	622,991
Revaluation reserve	–	–	–	–	–	–
	<u>649,382</u>	<u>189,410</u>	<u>(183,939)</u>	<u>–</u>	<u>(31,862)</u>	<u>622,991</u>

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 23. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
Domiciliary care funded under service agreements deemed to be restrictive	—	105,536	(105,536)	—	—	—
	—	<u>105,536</u>	<u>(105,536)</u>	—	—	—

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2020 £
Domiciliary care funded under service agreements deemed to be restrictive	—	120,986	(120,986)	—	—	—
	—	<u>120,986</u>	<u>(120,986)</u>	—	—	—

#### 24. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	351,103	351,103
Investments	432,536	432,536
Current assets	169,793	169,793
Creditors less than 1 year	(19,076)	(19,076)
<b>Net assets</b>	<u>934,356</u>	<u>934,356</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	92,248	92,248
Investments	366,463	366,463
Current assets	192,671	192,671
Creditors less than 1 year	(28,391)	(28,391)
<b>Net assets</b>	<u>622,991</u>	<u>622,991</u>

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

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**25. Events after the end of the reporting period**

Since the year end the company has been able to re-establish services but continue, as all entities, to be constrained by Covid 19. Despite the impact of the pandemic the trustees are confident that the company continues to be a going concern.

**Heathbank Support Services  
Company Limited by Guarantee  
Management Information  
Year ended 31 March 2021**

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**The following pages do not form part of the financial statements.**

**Heathbank Support Services**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2021**

	2021 £	2020 £
<b>Income</b>		
<b>Donations and legacies</b>		
Donations	573	3,754
Legacies	40	40
	<u>613</u>	<u>3,794</u>
<b>Charitable activities</b>		
Providing domiciliary care	105,536	120,986
Providing residential and at home day care	103,952	177,208
JRS Grant	32,156	-
OMBC Covid grants	6,797	-
Infection Control grants	1,635	-
	<u>250,076</u>	<u>298,194</u>
<b>Activities for generating funds</b>		
Fundraising by support groups	-	1,438
<b>Investment income</b>		
Bank interest receivable	-	4
Investment interest and dividends	5,524	6,966
	<u>5,524</u>	<u>6,970</u>
<b>Total income</b>	<u><u>256,213</u></u>	<u><u>310,396</u></u>

# Heathbank Support Services

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
<b>Expenditure</b>		
<b>Investment management costs</b>		
Portfolio management	<u>4,512</u>	<u>4,514</u>
<b>Expenditure on charitable activities</b>		
Purchases	4,392	7,989
Wages and salaries	212,834	236,434
Employer's NIC	5,722	7,443
Pension costs	5,548	5,432
Rent	7,453	8,227
Light and heat	4,498	10,198
Repairs and maintenance	10,024	5,332
Motor vehicle expenses	1,893	4,886
Legal and professional fees	776	721
Telephone	2,035	1,831
Other office costs	2,439	2,436
Depreciation	1,145	1,534
Training and recruitment	519	927
Accountancy fees	1,696	2,496
Payroll costs	4,392	3,846
Bank Charges	29	679
	<u>265,395</u>	<u>300,411</u>
<b>Total expenditure</b>	<u>269,907</u>	<u>304,925</u>
<b>Net gains/(losses) on investments</b>		
Fair value gain on property	260,000	-
Fair value gain on listed investments	46,869	(34,008)
Gains/(losses) on investment disposals	18,190	2,146
	<u>325,059</u>	<u>(31,862)</u>
<b>Net Income/(expenditure)</b>	<u>311,365</u>	<u>(26,391)</u>

# Heathbank Support Services

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Domiciliary and day care services</b>		
<i>Activities undertaken directly</i>		
Food and cleaning	4,392	7,989
Wages and salaries	212,834	236,434
Employer's NIC	5,722	7,443
Pension costs	5,548	5,432
	<u>228,496</u>	<u>257,298</u>
<i>Support costs</i>		
Rent, insurance and service charge	7,453	8,227
Light, heat and water	4,498	10,198
Repairs and maintenance	10,024	5,332
Motor vehicle expenses	1,893	4,886
Legal and professional fees	776	721
Telephone and internet	2,035	1,831
Other office costs	2,439	2,436
Depreciation	1,145	1,534
Training and recruitment	519	927
Accountancy services	1,696	2,496
Payroll services	4,392	3,846
Bank Charges	29	679
	<u>36,899</u>	<u>43,113</u>
<b>Expenditure on charitable activities</b>	<u>265,395</u>	<u>300,411</u>