

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

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for the Year Ended 5 April 2023

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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

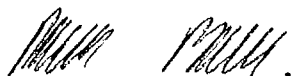
Trustees' Report
for the Year Ended 5 April 2023

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,480	-	2,480	5,364
Charitable activities	4				
Domiciliary and day care services		144,974	103,710	248,684	251,666
Investment income	3	6,754	-	6,754	5,352
Total		<u>154,208</u>	<u>103,710</u>	<u>257,918</u>	<u>262,382</u>
EXPENDITURE ON					
Raising funds	5	4,209	-	4,209	4,630
Charitable activities	6				
Domiciliary and day care services		135,966	103,710	239,676	222,944
Support cost		36,662	-	36,662	33,328
Total		<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>-</u>	<u>(14,539)</u>	<u>(19,223)</u>
NET INCOME/(EXPENDITURE)		<u>(37,168)</u>	<u>-</u>	<u>(37,168)</u>	<u>(17,743)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		916,613	-	916,613	934,356
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	14	450,000	-	450,000	450,468
Investments	15	378,627	-	378,627	390,623
		<u>828,627</u>	<u>-</u>	<u>828,627</u>	<u>841,091</u>
CURRENT ASSETS					
Debtors	16	32,093	-	32,093	27,520
Cash at bank and in hand		34,484	-	34,484	63,889
		<u>66,577</u>	<u>-</u>	<u>66,577</u>	<u>91,409</u>
CREDITORS					
Amounts falling due within one year	17	(15,759)	-	(15,759)	(15,887)
		<u>50,818</u>	<u>-</u>	<u>50,818</u>	<u>75,522</u>
NET CURRENT ASSETS					
		<u>50,818</u>	<u>-</u>	<u>50,818</u>	<u>75,522</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>879,445</u>	<u>-</u>	<u>879,445</u>	<u>916,613</u>
NET ASSETS					
		<u>879,445</u>	<u>-</u>	<u>879,445</u>	<u>916,613</u>
FUNDS	18				
Unrestricted funds:					
General fund				656,034	693,202
Revaluation reserve				223,411	223,411
				<u>879,445</u>	<u>916,613</u>
TOTAL FUNDS				<u>879,445</u>	<u>916,613</u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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
	£	£
Providing domiciliary care	103,710	112,872
Providing residential and at home day care	144,974	123,892
Infection control grants	-	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

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	<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	Total 2023	Total 2022
	£	£	£
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 £
COST				
At 6 April 2022 and 5 April 2023	<u>450,000</u>	<u>95,185</u>	<u>11,190</u>	<u>556,375</u>
DEPRECIATION				
At 6 April 2022	-	94,717	11,190	105,907
Charge for year	-	468	-	468
At 5 April 2023	<u>-</u>	<u>95,185</u>	<u>11,190</u>	<u>106,375</u>
NET BOOK VALUE				
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 £
Cost or valuation			
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)
At 31 March 2023	20,073	358,554	378,626
Impairment			
At 1 April 2022 and 31 March 2023	-	-	-
Carrying amount			
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
	32,093	27,520

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
	£	£	£
Unrestricted funds			
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>
TOTAL FUNDS	<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
	£	£	£	£
Unrestricted funds				
General fund	154,208	(176,837)	(14,539)	(37,168)
Restricted funds				
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>

Comparatives for movement in funds

	At 6.4.21	Net movement in funds	Transfers between funds	At 5.4.22
	£	£	£	£
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	149,510	(148,030)	(19,223)	(17,743)
Restricted funds				
Domiciliary and day care services	112,872	(112,872)	-	-
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,440	5,324
Legacies	40	40
	<hr/> 2,480	<hr/> 5,364
Investment income		
Investment interest and dividends	6,753	5,351
Bank interest receivable	1	1
	<hr/> 6,754	<hr/> 5,352
Charitable activities		
Providing domiciliary care	103,710	112,872
Providing residential and at home day care	144,974	123,892
Infection control grants	-	14,902
	<hr/> 248,684	<hr/> 251,666
Total incoming resources	<hr/> 257,918	<hr/> 262,382
EXPENDITURE		
Investment management costs		
Portfolio management	4,209	4,630
Charitable activities		
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
	<hr/> 276,338	<hr/> 256,272
Total resources expended	<hr/> 280,547	<hr/> 260,902
Net (expenditure)/income before gains and losses	<hr/> (22,629)	<hr/> 1,480

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Heathbank Support Services

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

	2023 £	2022 £
Realised recognised gains and losses		
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/>
Net expenditure	(37,168)	(17,743)
	<hr/>	<hr/>

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