

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

Heathbank Support Services

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

	Page
Trustees' Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 17
Detailed Statement of Financial Activities	18 to 19

Heathbank 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		879,445	-	879,445	916,613
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>915,514</u>	<u>-</u>	<u>915,514</u>	<u>879,445</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
		<u>860,779</u>	<u>-</u>	<u>860,779</u>	<u>828,627</u>
<b>CURRENT ASSETS</b>					
Debtors	16	29,340	-	29,340	32,093
Cash at bank and in hand		32,582	-	32,582	34,484
		<u>61,922</u>	<u>-</u>	<u>61,922</u>	<u>66,577</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(7,187)	-	(7,187)	(15,759)
<b>NET CURRENT ASSETS</b>		<u>54,735</u>	<u>-</u>	<u>54,735</u>	<u>50,818</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>915,514</u>	<u>-</u>	<u>915,514</u>	<u>879,445</u>
<b>NET ASSETS</b>		<u>915,514</u>	<u>-</u>	<u>915,514</u>	<u>879,445</u>
<b>FUNDS</b>	18				
Unrestricted funds:					
General fund				669,603	656,034
Revaluation reserve				245,911	223,411
				<u>915,514</u>	<u>879,445</u>
<b>TOTAL FUNDS</b>				<u>915,514</u>	<u>879,445</u>

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

- 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 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**

	Activity	2024	2023
		£	£
Providing domiciliary care	Domiciliary and day care services	98,390	103,710
Providing residential and at home day care	Domiciliary and day care services	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

	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

	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	<u>22,500</u>	<u>-</u>	<u>-</u>	<u>22,500</u>
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	<u>-</u>	<u>95,185</u>	<u>11,190</u>	<u>106,375</u>
<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

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

18. MOVEMENT IN FUNDS

	At 6.4.23	Net movement in funds	At 5.4.24
	£	£	£
Unrestricted funds	656,034	13,569	669,603
General fund	223,411	22,500	245,911
Revaluation reserve	<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>

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

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

Heathbank 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>
<b>TOTAL FUNDS</b>	<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
	<hr/> 2,152	<hr/> 2,480
<b>Investment income</b>		
Investment interest and dividends	8,032	6,753
Bank interest receivable	1	1
	<hr/> 8,033	<hr/> 6,754
<b>Charitable activities</b>		
Providing domiciliary care	98,390	103,710
Providing residential and at home day care	172,510	144,974
	<hr/> 270,900	<hr/> 248,684
<b>Total incoming resources</b>	<hr/> 281,085	<hr/> 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
	<hr/> 269,137	<hr/> 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

	2024 £	2023 £
Total resources expended	273,333	280,547
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		
Net income/(expenditure)	13,569	(37,168)

This page does not form part of the statutory financial statements