

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 Hcap 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		<u>5,802</u>	<u>-</u>	<u>5,802</u>	<u>5,817</u>
<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		<u>-</u>	<u>-</u>	<u>-</u>	<u>22,500</u>
<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
		<u>869,226</u>	<u>-</u>	<u>869,226</u>	<u>860,779</u>
<b>Current assets</b>					
Debtors	15	27,582	-	27,582	29,340
Cash at bank and in hand		24,677	-	24,677	32,582
		<u>52,259</u>	<u>-</u>	<u>52,259</u>	<u>61,922</u>
<b>Creditors</b>					
Amounts falling due within one year	16	(11,478)	-	(11,478)	(7,187)
		<u>40,781</u>	<u>-</u>	<u>40,781</u>	<u>54,735</u>
<b>Net current assets</b>					
		<u>910,007</u>	<u>-</u>	<u>910,007</u>	<u>915,514</u>
<b>Total assets less current liabilities</b>					
		<u>910,007</u>	<u>-</u>	<u>910,007</u>	<u>915,514</u>
<b>NET ASSETS</b>					
		<u>910,007</u>	<u>-</u>	<u>910,007</u>	<u>915,514</u>
<b>Funds</b>	17				
Unrestricted funds:					
General fund				664,096	669,603
Revaluation reserve				245,911	245,911
				<u>910,007</u>	<u>915,514</u>
<b>Total funds</b>				<u>910,007</u>	<u>915,514</u>

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

- 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 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

Heathbank 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
	<u>4,178</u>	<u>2,152</u>

### 3. INVESTMENT INCOME

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

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
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
		<u>254,159</u>	<u>270,900</u>

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. STAFF COSTS

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

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
	<u>15</u>	<u>17</u>

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
	<u>38,161</u>	<u>38,161</u>	<u>39,587</u>

### 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)
	<u>5,802</u>	<u>5,802</u>	<u>5,817</u>	<u>5,817</u>

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
	<u>6,960</u>	<u>6,816</u>

**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	<u>472,500</u>	<u>95,185</u>	<u>11,190</u>	<u>578,875</u>
<b>DEPRECIATION</b>				
At 6 April 2024 and 5 April 2025	<u>-</u>	<u>95,185</u>	<u>11,190</u>	<u>106,375</u>
<b>NET BOOK VALUE</b>				
At 5 April 2025	<u>472,500</u>	<u>-</u>	<u>-</u>	<u>472,500</u>
At 5 April 2024	<u>472,500</u>	<u>-</u>	<u>-</u>	<u>472,500</u>

Cost or valuation at 5 April 2025 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 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>	<b>28,472</b>	<b>368,254</b>	<b>396,726</b>
<b>Impairment</b>			
At 1 April 2024 and 31 March 2025	-	-	-
<b>Carrying amount</b>			
At 31 March 2025	28,472	368,254	396,726
At 31 March 2024	17,686	370,593	388,279

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
	<b>27,582</b>	<b>29,340</b>



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
	<u>11,478</u>	<u>7,187</u>

**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
	<u>915,514</u>	<u>(5,507)</u>	<u>910,007</u>
<b>TOTAL FUNDS</b>	<u>915,514</u>	<u>(5,507)</u>	<u>910,007</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	186,368	(197,677)	5,802	(5,507)
Restricted funds				
Domiciliary and day care services	79,805	(79,805)	-	-
<b>TOTAL FUNDS</b>	<u>266,173</u>	<u>(277,482)</u>	<u>5,802</u>	<u>(5,507)</u>

Heathbank 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 £
Unrestricted funds			
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><u>879,445</u></u>	<u><u>36,069</u></u>	<u><u>915,514</u></u>

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	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><u>281,085</u></u>	<u><u>(273,333)</u></u>	<u><u>28,317</u></u>	<u><u>36,069</u></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.

Heathbank 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
	<u>4,178</u>	<u>2,152</u>
<b>Investment income</b>		
Investment interest and dividends	7,835	8,032
Bank interest receivable	1	1
	<u>7,836</u>	<u>8,033</u>
<b>Charitable activities</b>		
Providing domiciliary care	79,805	98,390
Providing residential and at home day care	174,354	172,510
	<u>254,159</u>	<u>270,900</u>
<b>Total incoming resources</b>	<u>266,173</u>	<u>281,085</u>
<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
	<u>272,292</u>	<u>269,137</u>
<b>Total resources expended</b>	<u>277,482</u>	<u>273,333</u>
<b>Net (expenditure)/income before gains and losses</b>	<u>(11,309)</u>	<u>7,752</u>

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>
Net (expenditure)/income		

This page does not form part of the statutory financial statements