

BETTER THINGS

England & Wales · Charity number 510031

Details

Other names	CENTRAL AND SOUTH MANCHESTER SOCIETY FOR PEOPLE WITH A MENTAL HANDICAP, MANCHESTER MENCAP, SIUTH MANCHESTER SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS
Status	Registered
Legal form	Other
Registered	1980-06-26
Register	View on the Charity Commission register

Contact

Address	Woodhouse Park Lifestyle Centre Portway Manchester M22 1QW
Phone	07784723151
Email	wearebetterthings@gmail.com
Website	wearebetterthings.co.uk

Activities

Objects: A) THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY; ANDB) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Provision of the following for people with learning disabilities: Sport, Recreation, Social, Leisure and Learning projects, Health Awareness, Social Inclusion, Campaigning and Awareness, Disability Hate Crime

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, Amateur Sport, Recreation
- **Who:** People With Disabilities

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£47,288	£36,928	-	-
2024-01-31	£25,880	£37,216	-	-
2023-01-31	£57,161	£57,314	-	-
2022-01-31	£49,818	£31,106	-	-
2021-01-31	£30,149	£23,002	-	-

Trustees

Name	Role	Appointed
KENNETH JOHN GURD	Chair	
Christopher Noble		2019-10-15
Katrina Farry		2021-10-12
MARLENE MIDDLETON		
Melissa Young		2017-11-07
PETER OWEN		
Stuart Cunningham		2023-10-06
ZAHIR -UD- DEEN TEEMIL		2012-07-09

BETTER THINGS

England & Wales - Charity number 510031

Accounts

Charity registration number 510031 (England and Wales)

BETTER THINGS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

BETTER THINGS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Z U Teemil
Mrs M Young
Mr C Noble
Mrs K Farry
Mr K J Gurd
Mrs M Middleton
Mr P Owen
Mr Stuart Cunningham

Charity number (England and Wales)

510031

Independent examiner

Topping Partnership (Accountants) Limited
Incom House
Waterside
Trafford Park
Manchester
M17 1WD

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

The Trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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

The charities objectives are:

- a. The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
 - b. To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.
- "Learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

BETTER THINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Feb 1st 2024 - Jan 31st 2025

2024 saw the 50th anniversary of the organisation having been originally established. We have undergone a couple of name changes over the years and have people with lived experience at all levels of our organisation.

The charity has continued to deliver a number of quality projects and activities building on the work achieved last year with grants and funding received used to deliver and support those projects and activities.

We have worked with a number of external stakeholders and supporters over the last twelve months, these activities have included a joint performance project with participants from Funky Fitness and Fun from Oldham, working with NG Bailey on the community garden, facilitating an International Women's Day event with We Stand Together on the subject 'Is women's equality an illusion?'

We secured Neighbourhood Investment Funding to ensure safety fencing and inclusive garden furniture for the community garden and once again hosted the Wythenshawe Inclusive Sports Day in July giving people the opportunity to try new and different sports ranging from climbing walls to archery.

Once again we ran our annual 'Get Your Kit On' event in February raising awareness of the importance of accessible sport.

During the year we launched our Outdoor Learning Project as part of our anniversary celebrations as a legacy project for the future to promote health, wellbeing, nature and the environment. We also launched our 'Red Box' personal health project providing both male and female personal hygiene products to those in need.

As always we continue to focus on people taking part in activities regardless of means and where people are clearly struggling financially we don't apply a sessional charge where one exists.

During the year we have linked projects into other themes and events with awareness activities and learning opportunities around International Women's Day, Ramadan and Mental Health Week with participants feeding back that 'doing things with my friends cheers me up if I feel down.'

We asked people what they do to help their mental health and the use of music and dancing was high up on the list. Many said that they dance at home if they feel anxious.

Other people commented that football and netball help them 'feel part of a team'. Many people have said that they look forward to taking part in our sessions because it gets them out of the house and gives them 'something to get up for.'

We celebrated autism awareness week promoting our sessions and how important inclusive sport is with participants saying that football helped them to cope with their anxiety and that sessions make them feel that they are part of a family.

Participants from other cultures have been able to share their traditions, we have also been able to combine that with promoting health checks and awareness around specific conditions and cultures. Muslim participants shared their culture and explained the background of Ramadan to others.

Our biggest anniversary event and fundraiser was our Marathon Walk with Saturn Visual Solutions which saw our CEO, one of our Trustees and staff from Saturn take on a 26 mile walk from Saint Helens Rugby Club to Old Trafford Football Stadium in September.

BETTER THINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Financial review

During the year the charity's income exceeded its expenses by £10,360.

The charity had reserves of £49,525 at the start of the period and £59,885 at the end. This is working capital.

The reserves were achieved both from donations via grant making bodies and generous donations. In the coming year the Charity will continue to apply for external funding as is appropriate for agreed budgets.

The Trustees recognise the importance of having a reserves policy. The reserves policy is an area of focus for Trustees.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is unincorporated and was registered with the Charity Commission in 1980.

Decision making is undertaken by the trustees in line with the constitution of the charity. This applies to any amendments required to the constitution or the need for any general or special meetings. Day to day decisions are made by the senior management team.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Z U Teemil
Mrs M Young
Mr C Noble
Mrs K Farry
Mr K J Gurd
Mrs M Middleton
Mr P Owen
Mr Stuart Cunningham

Recruitment and appointment of trustees

Trustees are nominated and elected at our annual AGM as described in the charity's constitution. Anyone may put themselves forward to be a trustee but must supply a nomination statement. Individuals with identified skills may be co-opted to the board of trustees at any time if a quorate number of trustees agree.

The Trustees' report was approved by the Board of Trustees.

Peter Owen

Peter Owen (Nov 20, 2025 17:07:54 GMT)

Mr P Owen
Trustee

Date:20November..2025.....

BETTER THINGS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETTER THINGS

I report to the Trustees on my examination of the financial statements of Better Things (the charity) for the year ended 31 January 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

S Wilcock

Mrs S Wilcock

Topping Partnership (Accountants) Limited

Incom House

Waterside

Trafford Park

Manchester

M17 1WD

Date: ...21November2025.....

BETTER THINGS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	47,288	25,880
Total income		47,288	25,880
Expenditure on:			
Charitable activities	4	36,928	37,216
Total expenditure		36,928	37,216
Net income/(expenditure) and movement in funds		10,360	(11,336)
Reconciliation of funds:			
Fund balances at 1 February 2024		49,525	60,861
Fund balances at 31 January 2025		59,885	49,525

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

BETTER THINGS

BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		60,425		50,665	
Creditors: amounts falling due within one year	9	<u>(540)</u>		<u>(1,140)</u>	
Net current assets			<u>59,885</u>		<u>49,525</u>
The funds of the charity					
Unrestricted funds	10		<u>59,885</u>		<u>49,525</u>
			<u>59,885</u>		<u>49,525</u>

The financial statements were approved by the Trustees on20November2025.....

Peter Owen

Peter Owen (Nov 20, 2025 17:07:54 GMT)

Mr P Owen
Trustee

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Better Things is a public benefit entity and a registered charity in England and Wales and is unincorporated.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	7,437	614
Grants	39,851	25,266
	<u>47,288</u>	<u>25,880</u>

4 Charitable activities

	2025 £	2024 £
Housing support	-	872
Insurance	803	766
Travel	1,078	1,195
Repairs and maintenance	13	-
Printing, postage and stationery	65	93
Rent	2,852	2,505
Professional fees	450	540
Sundry	1,784	2,012
Subscriptions	146	33
Subcontractors	29,712	29,200
Other charitable expenditure	25	-
	<u>36,928</u>	<u>37,216</u>
	<u>36,928</u>	<u>37,216</u>

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

5	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's independent examiner: - for other assurance services	540	540
	<u>540</u>	<u>540</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	540	1,140
	<u>540</u>	<u>1,140</u>

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February	Incoming	Resources	At 31 January
	2024	resources	expended	2025
	£	£	£	£
General funds	49,525	47,288	(36,928)	59,885
	<u>49,525</u>	<u>47,288</u>	<u>(36,928)</u>	<u>59,885</u>

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

10 Unrestricted funds (Continued)

Previous year:	At 1 February 2023	Incoming resources	Resources expended	At 31 January 2024
	£	£	£	£
General funds	60,861	25,880	(37,216)	49,525
	<u>60,861</u>	<u>25,880</u>	<u>(37,216)</u>	<u>49,525</u>

11 Related party transactions

Transactions with related parties

Due to the small size of the charity and the limited funds available, the charity do not have any employees. The charity has a Chief Executive Officer, Kate Maggs who is remunerated by way of fees. Kate's partner John Gurd provides a significant number of hours per year to support Kate and the charity. John is a Trustee of the charity. Kate's fees are included within the Income and Expenditure account under subcontractor costs. The level of fees has been approved by the Board of Trustees.

BETTER THINGS

England & Wales - Charity number 510031

Accounts

Charity registration number 510031

BETTER THINGS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

BETTER THINGS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Z U Teemil
Mrs M Young
Mr C Noble
Mrs K Farry
Mr K J Gurd
Mrs M Middleton
Mr P Owen
Mr Stuart Cunningham (Appointed 6 October 2023)

Charity number

510031

Independent examiner

Topping Partnership (Accountants) Limited
Incom House
Waterside
Trafford Park
Manchester
M17 1WD

BETTER THINGS

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BETTER THINGS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2024

The Trustees present their annual report and financial statements for the year ended 31 January 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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

The charities objectives are:

- a. The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
 - b. To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.
- "Learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BETTER THINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Achievements and performance

Significant activities and achievements against objectives

Feb 1st 2023 to Jan 31st 2024 has seen the charity return to pre covid activities while retaining a huge awareness of the issues and fears still felt by the people that we support.

It has been even more important to support people to re engage in their communities and re establish friendships and social networks. We have been very aware of and supportive with the lasting mental health and anxiety issues and isolation created by the covid lockdowns.

Our focus remains on health, wellbeing, inclusion and creating opportunities via a variety of projects and activities and has seen us work with and partner with more organisations to share experiences, learning and reach different communities. Our members with learning disabilities continue to have a huge input in the running of the organisation with a strong representation on our board of trustees and also our forum groups.

These activities have included Zumba sessions, netball, cricket, rounders and football with an increase in the number of Zumba and multi sports sessions delivered a week due to demand. We also run gardening and environmental projects, Little Library project, LGBTQI project, Women's project, Wellbeing activities and deliver a number of social and awareness raising events including transport, hate crime awareness and our mental health awareness Time for You project

Better Things is proud to be among the founding organisations of the Women of Wythenshawe Project (WOW) which is a women-led poverty action network in Manchester. Women with learning disabilities from Better Things are represented in this project and are proactive within it.

Partnership Dialogues with We Stand Together and Salford CVS, Action Together, Greater Manchester Council for Voluntary Organisations, Faith Network 4 Manchester, Sangha, Communities 4 All, Community Futures Trust and Rainbow Surprise have been diverse and far reaching covering issues such as:

- Policing & Preventing Hate Crime – with new Greater Manchester Police Chief Constable, Stephen Watson and exploring why hate crime is rising in our communities, the police response and how we can undertake preventative action.
- Europe in Crisis
- COVID-19 & Young People's Resilience – with Councillor Eamonn O'Brien, GMCA Lead for young people and exploring the disproportionate effect of COVID-19 on minority communities and young people.
- New Legislation & Effects on Cohesion – in partnership with the Traveller Movement
- Modern Day Slavery in the UK in 2022 in the UK – in collaboration with the Rotary Club of Manchester and Liam Durkan from Hope for Justice.
- Are the Days of the Monarchy Numbered

These community dialogues were held in person and as online events making them accessible to as many people as possible

We continue our support to Piper Hill Post 16 school and their campaign to realise free travel in Greater Manchester for those supporting people with disabilities to access the community and be more independent in addition to other community initiatives including taking part in International Women's Day activities, and learning disability awareness events.

BETTER THINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Quotes

"When I joined the Better Things group I didn't have any confidence but now I have a lot more confidence and I'm not shy anymore, either or nervous because of the lovely people.

Having access to FA registered coaches is a fantastic opportunity to have fun, improve fitness and health AND learn more about something I'm passionate about.

As a mum, I can't tell you the joy your service brings to us. To watch (my daughter) get stuck in with no judgement.

What I like about Better Things is getting involved with different activities, meeting different people. Better Things is treating people equal.

Since I have been coming to zumba and rounders my confidence has grown massively. To start with I would not do zumba but now I am at the front supporting people to join in the activities"

2022 saw the total redesign of our website by Saturn Visual Solutions which has given us a more professional online presence. This has coincided with a new charity logo also created by Saturn creating a slick more modern image.

The charity has a strong member led group of ambassadors including Hate Crime, Women, Sport and Health and Wellbeing.

Better Things continues to operate with a board of seven trustees with a strong mixture of lived and professional experience. The charity is led on a day to day basis by our CEO.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is unincorporated and was registered with the Charity Commission in 1980.

Decision making is undertaken by the trustees in line with the constitution of the charity. This applies to any amendments required to the constitution or the need for any general or special meetings. Day to day decisions are made by the senior management team.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Z U Teemil

Mrs M Young

Mr C Noble

Mrs K Farry

Mr K J Gurd

Mrs M Middleton

Mr P Owen

Mr Stuart Cunningham

(Appointed 6 October 2023)

BETTER THINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Recruitment and appointment of trustees

Trustees are nominated and elected at our annual AGM as described the charities constitution. Anyone may put themselves forward to be a trustee but must supply a nomination statement. Individuals with identified skills may be co opted to the board of trustees at any time if a quorate number of trustees agree.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Trustees' report was approved by the Board of Trustees.

Peter Owen

Peter Owen (Nov 22, 2024 16:19 GMT)

Mr P Owen

Trustee

21 November 2024

BETTER THINGS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETTER THINGS

I report to the Trustees on my examination of the financial statements of Better Things (the charity) for the year ended 31 January 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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 financial statements to be reached.

Mr I Coupe

Topping Partnership (Accountants) Limited

Incom House
Waterside
Trafford Park
Manchester
M17 1WD

Dated: 21 November 2024

BETTER THINGS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	25,880	57,161
Total income		25,880	57,161
Expenditure on:			
Charitable activities	4	37,216	57,314
Total expenditure		37,216	57,314
Net expenditure and movement in funds		(11,336)	(153)
Reconciliation of funds:			
Fund balances at 1 February 2023		60,861	61,014
Fund balances at 31 January 2024		49,525	60,861

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

BETTER THINGS

BALANCE SHEET

AS AT 31 JANUARY 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		50,665		61,461	
Creditors: amounts falling due within one year	9	<u>(1,140)</u>		<u>(600)</u>	
Net current assets			<u>49,525</u>		<u>60,861</u>
Net assets excluding pension liability			<u>49,525</u>		<u>60,861</u>
			=====		=====
The funds of the charity					
Unrestricted funds			<u>49,525</u>		<u>60,861</u>
			<u>49,525</u>		<u>60,861</u>
			=====		=====

The financial statements were approved by the Trustees on 21 November 2024

Peter Owen

Peter Owen (Nov 22, 2024 16:19 GMT)

Mr P Owen

Trustee

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

Charity information

Better Things is a public benefit entity and a registered charity in England and Wales and is unincorporated.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	614	2,843
Grants receivable	25,266	54,318
	<u>25,880</u>	<u>57,161</u>

4 Charitable activities

	2024 £	2023 £
Housing support	872	22,000
Insurance	766	1,069
Travel	1,195	346
Repairs and maintenance	-	208
Software costs	-	100
Printing, postage and stationery	93	32
Rent	2,505	2,470
Classes	-	480
Professional fees	540	760
Sundry	2,012	517
Subscriptions	33	-
Subcontractors	29,200	28,750
Other charitable expenditure	-	582
	<u>37,216</u>	<u>57,314</u>
	<u>37,216</u>	<u>57,314</u>

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

5	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
		=====	=====

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,140	600
	=====	=====

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February	Incoming	Resources	At 31 January
	2023	resources	expended	2024
	£	£	£	£
General funds	60,861	25,880	(37,216)	49,525
	=====	=====	=====	=====

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

10 Unrestricted funds

(Continued)

Previous year:	At 1 February 2022	Incoming resources	Resources expended	At 31 January 2023
	£	£	£	£
General funds	61,014	57,161	(57,314)	60,861
	<u>61,014</u>	<u>57,161</u>	<u>(57,314)</u>	<u>60,861</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

BETTER THINGS

England & Wales - Charity number 510031

Accounts

Charity registration number 510031

BETTER THINGS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

BETTER THINGS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Z U Teemil
Mrs M Young
Mr C Noble
Mrs K Farry
Mr K J Gurd
Mrs M Middleton
Mr P Owen
Mr Stuart Cunningham (Appointed 6 October 2023)

Charity number

510031

Independent examiner

Topping Partnership (Accountants) Limited
Incom House
Waterside
Trafford Park
Manchester
M17 1WD

BETTER THINGS

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Statement of financial activities	6
Balance sheet	7
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BETTER THINGS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2023

The Trustees present their annual report and financial statements for the year ended 31 January 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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

The charities objectives are:

- a. The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
 - b. To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.
- "Learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BETTER THINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

Achievements and performance

Feb 1st 2022 to Jan 31st 2023 has seen the charity return to pre covid activities while retaining a huge awareness of the issues and fears still felt by the people that we support.

It has been even more important to support people to re engage in their communities and re establish friendships and social networks. We have been very aware of and supportive with the lasting mental health and anxiety issues and isolation created by the covid lockdowns.

Our focus remains on health, wellbeing, inclusion and creating opportunities via a variety of projects and activities and has seen us work with and partner with more organisations to share experiences, learning and reach different communities. Our members with learning disabilities continue to have a huge input in the running of the organisation with a strong representation on our board of trustees and also our forum groups.

These activities have included Zumba sessions, netball, cricket, rounders and football with an increase in the number of Zumba and multi sports sessions delivered a week due to demand. We also run gardening and environmental projects, Little Library project, LGBTQI project, Women's project, Wellbeing activities and deliver a number of social and awareness raising events including transport, hate crime awareness and our mental health awareness Time for You project

Better Things is proud to be among the founding organisations of the Women of Wythenshawe Project (WOW) which is a women-led poverty action network in Manchester. Women with learning disabilities from Better Things are represented in this project and are proactive within it.

Partnership Dialogues with We Stand Together and Salford CVS, Action Together, Greater Manchester Council for Voluntary Organisations, Faith Network 4 Manchester, Sangha, Communities 4 All, Community Futures Trust and Rainbow Surprise have been diverse and far reaching covering issues such as:

- Policing & Preventing Hate Crime – with new Greater Manchester Police Chief Constable, Stephen Watson and exploring why hate crime is rising in our communities, the police response and how we can undertake preventative action.
- Europe in Crisis
- COVID-19 & Young People's Resilience – with Councillor Eamonn O'Brien, GMCA Lead for young people and exploring the disproportionate effect of COVID-19 on minority communities and young people.
- New Legislation & Effects on Cohesion – in partnership with the Traveller Movement
- Modern Day Slavery in the UK in 2022 in the UK – in collaboration with the Rotary Club of Manchester and Liam Durkan from Hope for Justice.
- Are the Days of the Monarchy Numbered

These community dialogues were held in person and as online events making them accessible to as many people as possible

We continue our support to Piper Hill Post 16 school and their campaign to realise free travel in Greater Manchester for those supporting people with disabilities to access the community and be more independent in addition to other community initiatives including taking part in International Women's Day activities, and learning disability awareness events.

BETTER THINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

Quotes

"When I joined the Better Things group I didn't have any confidence but now I have a lot more confidence and I'm not shy anymore, either or nervous because of the lovely people.

Having access to FA registered coaches is a fantastic opportunity to have fun, improve fitness and health AND learn more about something I'm passionate about.

As a mum, I can't tell you the joy your service brings to us. To watch (my daughter) get stuck in with no judgement.

What I like about Better Things is getting involved with different activities, meeting different people. Better Things is treating people equal.

Since I have been coming to zumba and rounders my confidence has grown massively. To start with I would not do zumba but now I am at the front supporting people to join in the activities"

2022 saw the total redesign of our website by Saturn Visual Solutions which has given us a more professional online presence. This has coincided with a new charity logo also created by Saturn creating a slick more modern image.

The charity has a strong member led group of ambassadors including Hate Crime, Women, Sport and Health and Wellbeing.

Better Things continues to operate with a board of seven trustees with a strong mixture of lived and professional experience. The charity is led on a day to day basis by our CEO.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is unincorporated and was registered with the Charity Commission in 1980.

Decision making is undertaken by the trustees in line with the constitution of the charity. This applies to any amendments required to the constitution or the need for any general or special meetings. Day to day decisions are made by the senior management team.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Z U Teemil

Mrs M Young

Mr C Noble

Mrs K Farry

Mr K J Gurd

Mrs M Middleton

Mr P Owen

Mr Stuart Cunningham

(Appointed 6 October 2023)

Trustees are nominated and elected at our annual AGM as described the charities constitution. Anyone may put themselves forward to be a trustee but must supply a nomination statement. Individuals with identified skills may be co opted to the board of trustees at any time if a quorate number of trustees agree.

BETTER THINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Trustees' report was approved by the Board of Trustees.

Peter Owen

Peter Owen (Nov 28, 2023 14:24 GMT)

Mr P Owen

Trustee

28 November 2023

BETTER THINGS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETTER THINGS

I report to the Trustees on my examination of the financial statements of Better Things (the charity) for the year ended 31 January 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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 financial statements to be reached.



Mr I Coupe

Topping Partnership (Accountants) Limited

Incom House
Waterside
Trafford Park
Manchester
M17 1WD

Dated: 28 November 2023

BETTER THINGS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	57,161	49,818
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	57,314	31,106
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(153)	18,712
Fund balances at 1 February 2022		61,014	42,302
		<hr/>	<hr/>
Fund balances at 31 January 2023		60,861	61,014
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

BETTER THINGS

BALANCE SHEET

AS AT 31 JANUARY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	8	-		109	
Cash at bank and in hand		61,461		61,405	
		<u>61,461</u>		<u>61,514</u>	
Creditors: amounts falling due within one year					
	9	(600)		(500)	
Net current assets			60,861		61,014
			<u>60,861</u>		<u>61,014</u>
Income funds					
Unrestricted funds			60,861		61,014
			<u>60,861</u>		<u>61,014</u>

The financial statements were approved by the Trustees on 28 November 2023

Peter Owen

Peter Owen (Nov 28, 2023 14:24 GMT)

Mr P Owen
Trustee

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

Charity information

Better Things is a public benefit entity and a registered charity in England and Wales and is unincorporated.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Donations and gifts	2,843	1,579
Grants receivable	54,318	48,239
	<u>57,161</u>	<u>49,818</u>

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

4 Charitable activities

	2023	2022
	£	£
Housing support	22,000	-
Insurance	1,069	543
Travel	346	763
Repairs and maintenance	208	1,303
Software costs	100	144
Printing, postage and stationery	32	47
Rent	2,470	994
Classes	480	1,105
Professional fees	760	920
Sundry	517	587
Subcontractors	28,750	24,700
Other charitable expenditure	582	-
	<u>57,314</u>	<u>31,106</u>
	<u>57,314</u>	<u>31,106</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	-	109

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

9	Creditors: amounts falling due within one year	2023	2022
		£	£
	Accruals and deferred income	600	500
		<u> </u>	<u> </u>

10 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

BETTER THINGS

England & Wales - Charity number 510031

Accounts

Charity registration number 510031

BETTER THINGS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

BETTER THINGS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Z U Teemil

Mrs M Young

Mr C Noble

Mrs K Farry

(Appointed 12 October
2021)

Mr K J Gurd

Mrs M Middleton

Mr P Owen

Charity number

510031

Independent examiner

Topping Partnership (Accountants) Limited

Incom House

Waterside

Trafford Park

Manchester

M17 1WD

BETTER THINGS

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Statement of financial activities	4
Balance sheet	5
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BETTER THINGS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees present their annual report and financial statements for the year ended 31 January 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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

The charities objectives are:

- a. The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
 - b. To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.
- "Learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2021 was an incredibly difficult year with many covid restrictions still in place and peoples anxiety levels high. We were always very concerned about the long term mental health impact on people, especially the people we support.

Through funding and successful grant applications from many areas we were able to ensure that many outside activities were able to continue keeping people safely connected and active both mentally and physically. We were also able to re introduce some much smaller versions of some of our indoor projects.

We are able to deliver some of our projects in hybrid formats, in person and online which enabled our employment support work to continue for people.

We continued to advise and support specialist NHS learning disability specific covid vaccine hubs both with advice from lived experience and in the form of volunteers. We also continued to support the call on prioritising vaccines and boosters for people with learning disabilities both at local and national level.

We continued to provide information on restrictions and vaccines in accessible formats and supported people to understand them and to be safe.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is unincorporated and was registered with the Charity Commission in 1980.

Decision making is undertaken by the trustees in line with the constitution of the charity. This applies to any amendments required to the constitution or the need for any general or special meetings. Day to day decisions are made by the senior management team.

BETTER THINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Z U Teemil

Mrs M Young

Mr C Noble

Mrs K Farry

(Appointed 12 October 2021)

Mr K J Gurd

Mrs M Middleton

Mr P Owen

Trustees are nominated and elected at our annual AGM as described the charities constitution. Anyone may put themselves forward to be a trustee but must supply a nomination statement. Individuals with identified skills may be co opted to the board of trustees at any time if a quorate number of trustees agree.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Trustees' report was approved by the Board of Trustees.

.....

Mr P Owen

Trustee

Date:

BETTER THINGS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETTER THINGS

I report to the Trustees on my examination of the financial statements of Better Things (the charity) for the year ended 31 January 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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 financial statements to be reached.

Topping Partnership (Accountants) Limited

Incom House
Waterside
Trafford Park
Manchester
M17 1WD

Dated:

BETTER THINGS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
Income from:			
Donations and legacies	3	49,818	30,148
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	4	31,106	23,002
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		18,712	7,146
Fund balances at 1 February 2021		42,302	35,156
		<hr/>	<hr/>
Fund balances at 31 January 2022		61,014	42,302
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

BETTER THINGS

BALANCE SHEET

AS AT 31 JANUARY 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	7	109		-	
Cash at bank and in hand		61,405		42,302	
		<u>61,514</u>		<u>42,302</u>	
Creditors: amounts falling due within one year					
	8	(500)		-	
Net current assets			<u>61,014</u>		<u>42,302</u>
Income funds					
Unrestricted funds			<u>61,014</u>		<u>42,302</u>
			<u>61,014</u>		<u>42,302</u>

The financial statements were approved by the Trustees on

.....
Mr P Owen
Trustee

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

Charity information

Better Things is a public benefit entity and a registered charity in England and Wales and is unincorporated.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,579	-
Grants receivable	48,239	30,148
	<u>49,818</u>	<u>30,148</u>

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

4 Charitable activities

	2022	2021
	£	£
Insurance	543	609
Travel	763	82
Repairs and maintenance	1,303	-
Software costs	144	-
Printing, postage and stationery	47	237
Rent	994	404
Classes	1,105	-
Professional fees	920	420
Sundry	587	286
Bank charges	-	18
Subscriptions	-	144
Subcontractors	24,700	20,802
	<u>31,106</u>	<u>23,002</u>
	<u>31,106</u>	<u>23,002</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

7 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>109</u>	<u>-</u>

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	500	-
	<u>500</u>	<u>-</u>

9 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

BETTER THINGS

England & Wales - Charity number 510031

Accounts

Independent Examination Report 31st January 2021

Stockport Accountancy Services Ltd

2nd December 2021

1. Scope of Report

The following report is based upon the submitted accounts for the period ending 31st January 2021, details of which are detailed on pages 3 to 5 of this report.

2. Respective responsibilities of Trustees & Examiner

The trustees of the charity are responsible for the preparation of the accounts. The trustees of the charity consider that an audit is not required for the period under section 144(2) of the Charities Act 2011 ("The 2011 Act") and that an independent examination is needed.

As the independent examiner, it shall be my responsibility to;

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention

3. Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view'.

This report is limited to those matters set out in the statement below.

4. Independent Examiners Statement

In connection with my examination, the only matter that has come to my attention is as follows;

'For this accounting period, a disproportionately large number of direct expenses were paid by Kate Maggs (subcontractor) and reclaimed instead of being paid directly from the Charity Bank account. While there is no suggestion that there is anything untoward with this, it should be avoided where possible to allow clearer accounting evidence in future.'

- 1) Which gives me reasonable cause to believe that in any material respect requirements;
 - i. To keep accounting records in accordance with section 130 of the 2011 Act; and
 - ii. To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; a
- 2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Louise Smith ACMA MIP
Stockport Accountancy Services Ltd
2nd December 2021

Better Things
Accounts

Year ending 31st January 2021

Better Things
Profit And Loss Account
For the year ended 31st January 2021

	2021	2020	
	£	£	
Income			
Other	<u>30,149</u>	<u>35,930</u>	35,930
Expenses			
Accountants	(180)	(180)	
Audit	(240)	(240)	
Bank	(18)	(69)	
Christmas events	(0)	(413)	
Insurance	(609)	(575)	
Equipment rental	(0)	(246)	
Event	(404)	(249)	
Light & heat	(0)	(170)	
Payroll	(0)	(90)	
Postage	(129)	(0)	
Repairs & maintenance	(0)	(0)	
Subcontractor costs	(20,802)	(22,744)	
Subscriptions	(144)	(0)	
Staff welfare & training	(0)	(12)	
Stationery & printing	(108)	(98)	
Sundry	(286)	(183)	
Travel & subsistence	(82)	(57)	
Total Expenses	<u>(23,002)</u>	<u>(25,326)</u>	
Net profit/(loss)	<u><u>7,146</u></u>	<u><u>10,604</u></u>	

Better Things
Balance Sheet
As at 31st January 2021

	2021 £	2020 £
Fixed Assets		
Equipment, fixtures & fittings	<u>0</u>	<u>0</u>
Current Assets		
Current account - 12724724	41,202	34,056
Entwistle House - 12724732	1,100	1,100
	<u>42,302</u>	<u>35,156</u>
Current Liabilities		
Trade Creditors	(0)	(0)
Sundry Creditors	<u> </u>	<u> </u>
Net assets	<u><u>42,302</u></u>	<u><u>35,156</u></u>
Beneficiaries		
Capital account	35,156	24,552
Net profit/(loss)	7,146	10,604
	<u>42,302</u>	<u>35,156</u>
Total funds	<u><u>42,302</u></u>	<u><u>35,156</u></u>