

STOCKPORT PROGRESS AND RECOVERY CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 515832
Company Registration No. 1862257

STOCKPORT PROGRESS AND RECOVERY CENTRE

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Report of the trustees for the year ended 31st March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 2015).

Objectives and activities

The purposes of the charity are as listed below and the main activities are as listed below.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Purposes and Aims

~ to reduce the likelihood of relapse by offering support to individuals with mental health needs living in the community or preparing to discharge from hospital.

~ to encourage individuals to feel a valued part of their community. Supporting individuals to make use of local resources.

~ to provide social, leisure and educational opportunities to help overcome the loneliness and isolation often associated with having a mental health problem.

~ to promote the active involvement of members in achieving the above through a combination of regular members meetings and member representation on the Management Committee, and through the provision of an environment of support and acceptance aimed at encouraging individuals to express their needs and interests.

Ensuring our work delivers our aims:

This is achieved through the implementation of effective monitoring systems throughout all aspects of our work. We give valuable knowledge from having open communication with service users and other stakeholders to ensure a high quality of service provision.

The charity furthers its charitable purposes for the public benefit through enabling people to live full and active lives and thereby contribute to public benefit. By responding to the expressed needs of local stakeholders and working in partnership with other services from both the private/voluntary sector and statutory services we are able to provide a holistic and creative approach to supporting the needs of those people in society whom are most vulnerable.

The main aspect of the charity's activities, funded by Stockport Metropolitan Borough Council via the Stockport Mental Health contract, is providing support and meaningful activities for our service users who are in the main residents in Stockport who are experiencing mental health problems. A variety of groups are provided aimed at supporting recovery through the participation of therapeutic activity. We have a staff team who are able to support people on a 1-1 basis both within the centre and out in the community.

We provide voluntary work opportunities and also placements for social work students for which we receive a daily monetary rate for the duration of the placement. This work enhances the main activities provided by the charity.

We have continued to provide some greenspace activity working alongside a local community group in the rejuvenation of a piece of local land.

We have supported the access for our service users in the use of Information and Technology equipment in order to participate in newly created online sessions in response to the pandemic lockdown restrictions.

SPARC have continued to maintain our partnership working with Pennine Care Trust in the provision of therapeutic activities with the Mental Health Unit at the local hospital; these were completed via the creation of online provision due to health and safety requirements.

Our Suicide Prevention project 'Man about a Dog' which employs a project worker and provides peer support to people who have previously survived a suicide attempt has continued and we are currently applying for additional funds to enable this to develop over the next few years.

A review of our achievements and performance

The main achievement during the year was the continuation of our service despite the Covid Pandemic restrictions. We provided a continuity of service via telephone and social media support and created new online therapeutic groups as part of the SPARC Counselling offer. We have introduced a new Young Persons group via funding from Cheadle Royal Hospital Trust and have recently acquired funding to re-establish a Community Café Worker with the focus of developing our café provision over the next year. Our group activities have been sporadic however we have provided external group activities whenever possible in line with lockdown easing. We have continued to engage effectively with other like-minded organisations in supporting the local voluntary sector during difficult times of Covid-19 and have been able to draw on the skills and experience of the wider community to maintain a high standard of service. Over the past year we have adapted the Counselling Service via funds acquired from both Lloyds Foundation for England and also Cheadle Royal Hospital Trust. Our projects are clearly integrated into the main aspect of our work thereby providing service users with a range of choices and interventions to enhance their wellbeing.

We continue to work with both Pure Innovations and Beacon Counselling as part of the Mental Health Network. This partnership working and approach has been invaluable as we have responded to the demands of the past year.

We maintained long distance contact with our volunteer team and did benefit from the contribution of a small number of volunteers who were able to provide support during the pandemic.

Financial review

The finances for SPARC have been consistent over the past 12 months monitored closely by Trustees and Management. We have continued to manage the funding under the Stockport Mental Health Contract and have met the standards required in partnership with SMBC. We have been able to show added value by adapting the range of our activities in response to gaps in service provision and the identified needs of our service users. We have continued to employ a manager, social worker, support workers, a Peer Support Project Worker, administration and domestic staff enhanced by the recruitment of volunteers together with a range of student placements. We have also employed three therapists with funding from Lloyds and Cheadle Royal Hospital Trust and we have continued to provide online creative sessions in partnership with the local hospital mental health unit. We have newly employed a Young Person Project Worker funded by Cheadle Royal Hospital Trust and acquired funding via Stockport Local funds for the development of a Community Café Project.

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Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £57,465 of which £42,924 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The company's main source of income is grant funding and member's income. The directors consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding should cease.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, parents, children and visitors.

Plans for Future

The Management Committee in partnership with the staff team strive to develop the organisation to meet the needs of its service users and stakeholders. We will continue to provide a range of services via a contract with the Local Authority and continue to work with other partners in identifying gaps in service provision and ensuring efficiencies wherever possible. We aim to continue to provide the MaaD project and expand this to include friends and family members affected by suicide. We will continue to develop the service in line with SPARC's current business plan. We will continue to develop the newly created young person's project and community café project and continue to source funding for the maintenance of these projects and to establish new services in line with our Business Plan and gaps in provision as identified with our service users. We want to re-establish a volunteer team and restart student placements into the main structure of the service as we move forward.

Covid-19

The ongoing situation with covid-19 and especially social distancing has affected the service in a variety of ways. We have been negatively impacted due to covid restrictions and not being able to have any footfall in the building for the majority of the past year. This has meant that we have not been able to generate any revenue from food and drink as we normally would. We have seen a large reduction in fundraising from the community as the public has been in isolation and as such unable to donate via local businesses as they normally would.

We are in the fortunate position that the majority of our funding is secure via our contract with the local authority and our grant funders have continued to support our projects and have provided

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additional financial support in response to the pandemic. We also exist in the precarious funding environment and having to adapt and plan for difficult circumstances over the next few years. We are now constantly planning and updating our service in reaction to the current government guidance around covid-19 and as such our service continues to be in a constant period of change.

Structure, governance and management

Stockport Progress and Recovery Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 8th November 1984. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 26th November 1984.

Appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association, members of the Management Committee shall hold office until the end of the Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of longstanding connection with the organisation. Additionally, new trustees are invited and encouraged to attend the meetings and activities of the service to familiarise themselves with the work of the charity and the context within which it operates. The organisation has now produced a trustee induction pack in order to support and inform Trustees in their role.

Organisation

The board of trustees administers the charity. The board normally meets every 6 weeks. A Centre Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Stockport Progress and Recovery Centre formerly known as Stockport Day Centre.

Charity Number: 515832

Company Registration Number: 1862257 (England and Wales)

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Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Key management personnel: Trustees and Directors

Directors:

Andrew Jones	Chair	
John Fox		(resigned September 2020)

Trustees:

Andrew Jones		
Peter Evans		
Kevin Brosnahan	Stockport Mind Representative	
Robert Hart	Volunteers Representative	
Philip Davies	Secretary	
Paul Browne		
Joanne Parfitt	Members Representative	
Christopher Ackerley	Horizons Representative	(deceased January 2021)
Lawrence Gill	Co-opted Treasurer	
Janice Carrington		
Jennifer Loynes		
Christopher Pringle		

Senior manager

Lynn Barrett
Pete Wooldridge

Registered Office

Progress House,
35a Adswood Lane East,
Stockport,
SK2 6RE

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank plc
Balloon Street
Manchester
M4 4BE

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Solicitors

Philip Davies & Company

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Stockport Progress and Recovery Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Andrew Jones
Chair

Date: 28th July 2021

Independent examiner's report to the trustees of Stockport Progress and Recovery Centre

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking 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' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 28th July 2021

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2021**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2021	Total Funds Year Ended 31st March 2020
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	21,881	200	22,081	6,402
Charitable Activities	(4)	196,625	74,355	270,980	241,590
Other Trading Activities	(5)	8,681	7	8,688	35,205
Investment Income		-	-	-	126
Other		1,537	-	1,537	3,753
Total		228,724	74,562	303,286	287,076
Expenditure on:					
Raising Funds	(6)	662	-	662	8,112
Charitable Activities	(6)	183,963	66,412	250,375	276,537
Other	(6)	472	314	786	1,329
Total		185,097	66,726	251,823	285,978
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		43,627	7,836	51,463	1,098
Transfers between funds	(17)	(23,523)	23,523	-	-
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes		-	-	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		20,104	31,359	51,463	1,098
Reconciliation of funds					
Total funds brought forward	(17)	37,361	78,843	116,204	115,106
Total funds carried forward	(17)	57,465	110,202	167,667	116,204

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

The notes on pages 11 to 17 form part of these accounts

BALANCE SHEET AS AT 31 MARCH 2021

Company registration number: 01862257

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	22,077	19,484
Total fixed assets		<u>22,077</u>	<u>19,484</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	3,126	3,796
Cash at Bank & in Hand		165,596	117,589
Total current assets		<u>168,722</u>	<u>121,385</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	23,132	24,665
Net current assets or liabilities		<u>145,590</u>	<u>96,720</u>
Total assets less current liabilities		167,667	116,204
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>167,667</u>	<u>116,204</u>
The funds of the charity:			
Restricted income funds	(17)	110,202	78,843
Unrestricted income funds	(17)	57,465	37,361
Total charity funds		<u>167,667</u>	<u>116,204</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the trustees on 28th July 2021

Andrew Jones Acting Chair

The notes on pages 11 to 17 form part of these accounts

Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Net cash used in operating activities	53,103	20,441
Cash flows from investment activities:		
Interest	-	126
Purchase of fixed assets	(5,096)	-
Net cash provided by investing activities	<u>(5,096)</u>	<u>126</u>
Increase/(decrease) in cash and cash equivalents during the year	48,007	20,567
Cash and cash equivalents brought forward	117,589	97,022
Cash and cash equivalents carried forward	<u>165,596</u>	<u>117,589</u>

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 18 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of costs required to generate income.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures, Fittings and Equipment	10% straight line
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(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid for the trustees in the year totalled £nil (2020: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2020 £
Donations	21,881	200	22,081	6,402
	<u>21,881</u>	<u>200</u>	<u>22,081</u>	<u>6,402</u>
Previous reporting period	<u>6,377</u>	<u>25</u>	<u>6,402</u>	

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2020 £
Alliance Funding	-	-	-	27,667
Restricted grants:				
Stockport MBC Alliance Funding	196,625	-	196,625	165,000
Stockport MBC Suicide Prevention	-	10,000	10,000	-
Stockport MBC Local Fund	-	9,800	9,800	-
CRH Charitable Trust - Counselling	-	12,000	12,000	24,000
CRH Charitable Trust - Young Person's Project	-	9,525	9,525	-
Awards for All	-	8,107	8,107	-
Lloyds CBT	-	24,923	24,923	24,923
	<u>196,625</u>	<u>74,355</u>	<u>270,980</u>	<u>241,590</u>
Previous reporting period	<u>192,667</u>	<u>48,923</u>	<u>241,590</u>	

5. Income from other trading activities

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2020 £
Student Placement Fees	-	-	-	6,200
Training Income	200	-	200	-
Activities and Events	8,481	7	8,488	29,005
	<u>8,681</u>	<u>7</u>	<u>8,688</u>	<u>35,205</u>
Previous reporting period	20,959	14,246	35,205	

6. Expenditure

	Activities £	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Expenditure on raising funds:			
Food and Drink	376	376	7,749
Events and Activities	-	-	20
Licences	286	286	343
	<u>662</u>	<u>662</u>	<u>8,112</u>

Expenditure on charitable activities:

Employment Costs	154,984	154,984	146,864
Training	646	646	1,211
Pensions	492	492	1,010
DBS Checks	138	138	498
Payroll Bureau Fees	1,527	1,527	1,576
Bad Debts	43	43	-
Alliance ERS	-	-	13,167
Sessional Workers	31,055	31,055	28,469
Equipment Leasing	2,400	2,400	3,302
Staff Supervision	-	-	136
Staff and Volunteer Expenses	1,235	1,235	2,984
Group Activities and Equipment	1,104	1,104	11,559
Growing Together Expenses	50	50	326
Inreach Sessions	928	928	8,418
Heat, Light & Water	4,184	4,184	6,663
Subscriptions	7	7	792
Equipment and Maintenance	8	8	911
Telephone	3,275	3,275	2,466
Computer Costs	4,975	4,975	3,798
Domestic Supplies	370	370	1,254
Website	156	156	146
Insurance	1,538	1,538	1,561
Governance and Support Costs	37,336	37,336	34,293
Post, Printing & Stationery	1,421	1,421	3,064
Depreciation	2,503	2,503	2,069
	<u>250,375</u>	<u>250,375</u>	<u>276,537</u>
Other expenditure:			
Sundry Expenses	786	786	1,329
	<u>786</u>	<u>786</u>	<u>1,329</u>
	<u>251,823</u>	<u>251,823</u>	<u>285,978</u>

Restricted funds	66,726	60,639
Unrestricted funds	185,097	225,339
	<u>251,823</u>	<u>285,978</u>

7. Analysis of expenditure on charitable activities

	ERS	Natural Progressions	Total 2021
	£		£
Food and Drink	376	-	376
Licences	286	-	286
Employment Costs	154,984	-	154,984
Training	646	-	646
Pensions	492	-	492
DBS Checks	138	-	138
Payroll Bureau Fees	1,527	-	1,527
Bad Debts	43	-	43
Sessional Workers	31,055	-	31,055
Equipment Leasing	2,400	-	2,400
Staff and Volunteer Expenses	1,235	-	1,235
Group Activities and Equipment	1,104	-	1,104
Growing Together Expenses	50	-	50
Inreach Sessions	928	-	928
Heat, Light & Water	4,184	-	4,184
Subscriptions	7	-	7
Equipment and Maintenance	8	-	8
Telephone	3,275	-	3,275
Computer Costs	4,975	-	4,975
Domestic Supplies	370	-	370
Website	156	-	156
Insurance	1,538	-	1,538
Governance and Support Costs	37,336	-	37,336
Post, Printing & Stationery	1,421	-	1,421
Depreciation	2,319	184	2,503
Sundry Expenses	786	-	786
	<u>251,639</u>	<u>184</u>	<u>251,823</u>

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Professional Services	3,426	-	3,426	type of expense
Employment Costs	33,190	-	33,190	percentage of work performed
Accountancy Fees	-	720	720	type of expense
	<u>36,616</u>	<u>720</u>	<u>37,336</u>	

9. Analysis of staff costs

	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Wages and Salaries	176,668	167,087
Redundancy	1,279	-
Social Security Costs	7,460	7,733
Pension Costs	2,767	2,639
	<u>188,174</u>	<u>177,459</u>
Charitable activities	154,984	146,864
Support costs	33,190	30,595
	<u>188,174</u>	<u>177,459</u>

The average number of employees during the year was 13 (previous year: 13).

The charity considers its key management personnel comprises the trustees and Senior Manager. The total employment benefits, including employer pension contributions of the key management personnel were £33,190 (previous year: £30,595), No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Independent examination fees	720	720
	<u>720</u>	<u>720</u>

11. Tangible Fixed Assets

	Furniture & Office Equipment £	Total £
Cost		
At 1st April 2020	75,138	75,138
Additions	5,096	5,096
At 31st March 2021	<u>80,234</u>	<u>80,234</u>
Depreciation		
At 1st April 2020	55,654	55,654
Charge for Year	2,503	2,503
At 31st March 2021	<u>58,157</u>	<u>58,157</u>
NET BOOK VALUE		
At 31st March 2021	<u>22,077</u>	<u>22,077</u>
At 31st March 2020	<u>19,484</u>	<u>19,484</u>

12. Stocks

The charity did not hold any stocks at the year end.

13. Analysis of debtors

	2021 £	2020 £
Debtors	736	1,082
Prepayments	2,390	2,714
	<u>3,126</u>	<u>3,796</u>

Debtors and prepayments comprise £353 restricted funds and £2,773 unrestricted funds (2020: £720/£3,076).

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Creditors	705	5,517
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,221	1,589
Deferred income	18,325	15,000
Taxation and social security costs	2,881	2,559
	<u>23,132</u>	<u>24,665</u>

15. Deferred income

Deferred income comprises grants invoiced in advance for periods after the year end.

Balance as at 1st April 2020	83,000
Amount released to income earned from charitable activities	(83,000)
Amount deferred in year	<u>18,325</u>
Balance at 31st March 2021	<u>18,325</u>

16. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
General Fund	37,361	228,724	(185,097)	(23,523)	57,465
	37,361	228,724	(185,097)	(23,523)	57,465

Previous reporting period

	Balance at 1st April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2020
	£	£	£	£	£
General Fund	39,318	223,797	(225,339)	(415)	37,361
	39,318	223,797	(225,339)	(415)	37,361

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
Daytrippers (Member's Forum)	2,365	200	(10)	-	2,555
Horizons	3,586	-	-	-	3,586
Growing Together	552	7	(80)	-	479
Greggs Foundation	62	-	(62)	-	-
Stockport MBC - Refurbishment	12,364	-	(156)	-	12,208
Peoples' Health Trust - Natural Progressions	564	-	(368)	-	196
Big Lottery Fund (1)	923	-	(309)	-	614
Big Lottery Fund (2)	2,324	-	(464)	-	1,860
Reablement Funding	144	-	(48)	-	96
Stockport MBC Suicide Prevention	-	10,000	(16,964)	19,413	12,449
Stockport MBC Local Fund	-	9,800	-	3,750	13,550
CRH Charitable Trust - Counselling	27,699	12,000	(22,189)	-	17,510
CRH Charitable Trust - Young Person's Project	-	9,525	(4,686)	180	5,019
Awards for All	-	8,107	(3,518)	-	4,589
Lloyds CBT	26,002	24,923	(17,872)	-	33,053
Equity Foundation - Table Top Gardeners	(180)	-	-	180	-
Equity Foundation - Suicide Prevention	2,118	-	-	-	2,118
Pennine Care NHS Trust (Inreach Sessions)	320	-	-	-	320
	78,843	74,562	(66,726)	23,523	110,202

Previous reporting period

	Balance at 1st April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2020
	£	£	£	£	£
Daytrippers (Member's Forum)	3,829	2,344	(3,808)	-	2,365
Horizons	2,613	1,360	(387)	-	3,586
Growing Together	556	322	(326)	-	552
Greggs Foundation	123	-	(61)	-	62
Stockport MBC - Refurbishment	12,520	-	(156)	-	12,364
Peoples' Health Trust - Natural Progressions	1,074	-	(510)	-	564
Big Lottery Fund (1)	1,232	-	(309)	-	923
Big Lottery Fund (2)	2,788	-	(464)	-	2,324
Reablement Funding	192	-	(48)	-	144
CRH Charitable Trust	21,316	24,000	(17,617)	-	27,699
Awards for All	9,892	-	(9,892)	-	-
Lloyds CBT	18,365	24,923	(17,286)	-	26,002
Towpath Fund	75	-	(75)	-	-
Equity Foundation - Equity Fit	(414)	-	-	414	-
Equity Foundation - Table Top Gardeners	(95)	-	(85)	-	(180)
Equity Foundation - Suicide Prevention	1,378	1,947	(1,207)	-	2,118
Pennine Care NHS Trust (Inreach Sessions)	344	8,383	(8,408)	1	320
	75,788	63,279	(60,639)	415	78,843

Name of restricted fund:	Description, nature and purpose of the fund
Daytrippers (Member's Forum)	to facilitate activities of the member's forum
Horizons	for the purchase of equipment and sundry items for the Horizons group
Growing Together	to facilitate the activities of the Growing Together Project
Greggs Foundation	to purchase a polytunnel
Stockport MBC - Refurbishment	for purchase of equipment and sundry items for refurbishment of building
Peoples' Health Trust - Natural Progressions	to facilitate the activities of the Natural Progressions Project
Big Lottery Fund (1)	for the purchase of equipment
Big Lottery Fund (2)	for the purchase of musical equipment and provision of workshops for SPARC Music Project
Reablement Funding	to provide additional organisational support for the development of an Enablement and Recovery Service
Stockport MBC Suicide Prevention	for the Suicide Prevention project
Stockport MBC Local Fund	for the new Café Project
CRH Charitable Trust - Counselling	to support the Counselling Service
CRH Charitable Trust - Young Person's Project	for the Young Person's Project
Awards for All	for the Counselling Service
Lloyds CBT	to support the Suicide Prevention project (Man About a Dog)
Equity Foundation - Table Top Gardeners	for the Table Top gardeners
Equity Foundation - Suicide Prevention	for the Suicide Prevention project
Pennine Care NHS Trust (Inreach Sessions)	to provide therapeutic activities to patients in the Mental Health Unit at Stepping Hill Hospital

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	14,541	-	7,536	22,077
Cash at bank and in hand	59,958	-	105,638	165,596
Other net current assets/(liabilities)	(17,034)	-	(2,972)	(20,006)
Creditors of more than one year	-	-	-	-
Total	57,465	-	110,202	167,667

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	3,103	-	16,381	19,484
Cash at bank and in hand	53,503	-	64,086	117,589
Other net current assets/(liabilities)	(19,245)	-	(1,624)	(20,869)
Creditors of more than one year	-	-	-	-
Total	37,361	-	78,843	116,204

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31st March 2021	Year Ended 31st March 2020
	£	£
Net movement in funds	51,463	1,098
Add back depreciation	2,503	2,069
Deduct investment income	-	(126)
Deduct gains/add back losses on investments	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	670	28,933
Increase/(decrease) in creditors	(1,533)	(11,533)
Net cash used in operating activities	53,103	20,441

Income and Expenditure Account

	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Income		
Donations	22,081	6,402
Alliance Funding	-	27,667
Restricted grants:		
Stockport MBC Alliance Funding	196,625	165,000
Stockport MBC Suicide Prevention	10,000	-
Stockport MBC Local Fund	9,800	-
CRH Charitable Trust - Counselling	12,000	24,000
CRH Charitable Trust - Young Person's Project	9,525	-
Awards for All	8,107	-
Lloyds CBT	24,923	24,923
Student Placement Fees	-	6,200
Training Income	200	-
Activities and Events	8,488	29,005
Investment Income	-	126
Other	1,537	3,753
Total Income	303,286	287,076
Expenditure		
Food and Drink	376	7,749
Events and Activities	-	20
Licences	286	343
Employment Costs	154,984	146,864
Training	646	1,211
Pensions	492	1,010
DBS Checks	138	498
Payroll Bureau Fees	1,527	1,576
Bad Debts	43	-
Alliance ERS	-	13,167
Sessional Workers	31,055	28,469
Equipment Leasing	2,400	3,302
Staff Supervision	-	136
Staff and Volunteer Expenses	1,235	2,984
Group Activities and Equipment	1,104	11,559
Growing Together Expenses	50	326
Inreach Sessions	928	8,418
Heat, Light & Water	4,184	6,663
Subscriptions	7	792
Equipment and Maintenance	8	911
Telephone	3,275	2,466
Computer Costs	4,975	3,798
Domestic Supplies	370	1,254
Website	156	146
Insurance	1,538	1561
Governance and Support Costs	37,336	34,293
Post, Printing & Stationery	1,421	3064
Depreciation	2,503	2069
Sundry Expenses	786	1329
Total Expenditure	251,823	285,978
Suolus/(Deficit) for the Year	51,463	1,098