

STOCKPORT PROGRESS AND RECOVERY CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 515832
Company Registration No. 1862257

STOCKPORT PROGRESS AND RECOVERY CENTRE

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STOCKPORT PROGRESS AND RECOVERY CENTRE

Report of the trustees for the year ended 31st March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 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 2019).

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 gain 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 and the National Lottery Reaching Communities Fund, 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 and therapeutic interventions 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.

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We provide voluntary work opportunities and 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 a variety of greenspace activities working alongside local community groups towards various aims such as the rejuvenation and maintaining 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 online sessions that remain a valued aspect of our service since their creation 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.

SPARC4Wellbeing is a National Lottery- Reaching Communities funded project is the largest project outside of the core Stockport Council contract. SPARC4Wellbeing funds 3 therapists, and 2 project leads. This allows SPARC to provide SPARC4Counselling our bespoke counselling service, SPARC4Healing our mental and physical health service that promotes positive behaviour changes and SPARC4YoungAdults a service for 18-30 year olds suffering with the effects of mental ill-health as well as the existing pressures of their age group.

A review of our achievements and performance

Challenges this year have been increasing demand on our organisation. Both in terms of higher numbers of service users and financially, as the need to replenish existing funding was exacerbated due to the cost of living crisis and energy price increases. We work continually to gather data that proves the value of our service in order to provide that information to prospective future funding bodies. We have also strengthened our partnership working with Pure Innovations and endeavoured to become fully appraised of and enmeshed in the changes that are occurring in the social care and charity sector, both nationally and locally.

SPARC is busier with more varied projects and groups than in the past. This creates a situation where many of our service users are able to get many of their therapeutic and wellbeing needs met from our service alone.

The culture within SPARC remains one of empathy, open-mindedness and compassion.

SPARC continues to be successful in creating mutual partnership with local organisations. We continue our partnership with SMBC and Pure Innovations in the Mental Health Network contract. In addition we have entered into a joint project between our local Primary Care Network and BOOST, this forms a new drive towards integrating in a more efficient way with primary care. SPARC has also been attending Living Well Collaboration events, these form a network of voluntary and statutory organisations to guide the creation of new working practices throughout Stockport.

This year we have continued to build our group based activities which has necessitated an increase in the number of volunteers that support our service. We are now fully operational in comparison to the years of covid and continue to provide some services which were created in that time.

Targets for the coming year include: successfully completing the procurement process for our core council funding. Obtaining continuation funding for our Lottery funded SPARC4Wellbeing project. And analysing our service to ensure that we remain relevant for the people that we are here to help.

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, Peer Support Project Workers, administration and domestic staff enhanced by the recruitment of volunteers. We have also employed three therapists with funding from The National Lottery- Reaching Communities fund as well as one therapist with funding from Lloyds Bank Foundation and we have continued to provide in-reach creative sessions in partnership with the local hospital mental health unit. We have a Young Persons Project Worker and a Mental and Physical Health Practitioner funded by The National Lottery Community Fund and continue to fund SPARC Café. We are seeking top up funding for the coming year of SPARC4Wellbeing as well as new funding to enhance our Women's Group and Greenspace projects.

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 2024 was £22,633 of which £22,057 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 will continue to develop the service in line with SPARC's current business plan. We will continue to develop the SPARC4Wellbeing project, Greenspace and Women's projects 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 continue to grow our volunteer team

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and host constructive student placements. We will continue to build resources into the main structure of the service as we move forward.

Covid-19 recovery

Since last year when restrictions were lifted SPARC has grown into a more complete service than ever before. With more on offer than in the past and more in person and online groups than before the pandemic. Covid-19 has left some indelible marks on the structures in social care and the charity sector as well as on peoples mental health. As we continue to support people in their lives a new challenge lies ahead as the challenges faced by the national and local economy are creating a contraction in available funding pots. With this comes more competition and greater time investment required to successfully obtain these funds.

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)

STOCKPORT PROGRESS AND RECOVERY CENTRE**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
Philip Davies	Company Secretary

Trustees:

Andrew Jones	
Philip Davies	Secretary
Paul Browne	
Joanne Parfitt	Members Representative
Lawrence Gill	Treasurer
Janice Carrington	
Jennifer Loynes	
Christopher Pringle	Vice Chair
Gerald Murtagh	
Karen Bamforth	
Kevin Brosnahan	

Senior Manager

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

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: 6th August 2024

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 2024, which are set out on pages 8 to 19.

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: 6th August 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024
(Incorporating Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2024	Total Funds Year Ended 31st March 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	5,442	10,470	15,912	6,709
Charitable Activities	(4)	180,000	117,517	297,517	370,767
Other Trading Activities	(5)	23,456	4,563	28,019	29,784
Investment Income		-	-	-	-
Other		-	-	-	1,075
Total		208,898	132,550	341,448	408,335
Expenditure on:					
Raising Funds	(6)	8,323	496	8,819	8,641
Charitable Activities	(6)	242,897	111,969	354,866	343,979
Other	(6)	1,251	200	1,451	1,947
Total		252,471	112,665	365,136	354,567
Net income/(expenditure)		(43,573)	19,885	(23,688)	53,768
Transfers between funds	(16)	(4,350)	4,350	-	-
Net movement in funds		(47,923)	24,235	(23,688)	53,768
Reconciliation of funds					
Total funds brought forward	(16)	70,556	130,230	200,786	147,018
Total funds carried forward	(16)	22,633	154,465	177,098	200,786

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 19 form part of these accounts

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number: 01862257

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(10)	21,245	23,705
Total fixed assets		<u>21,245</u>	<u>23,705</u>
Current assets:			
Stocks	(11)	-	-
Debtors	(12)	13,200	9,930
Cash at Bank & in Hand		163,388	194,580
Total current assets		<u>176,588</u>	<u>204,510</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	20,735	27,429
Net current assets or liabilities		<u>155,853</u>	<u>177,081</u>
Total assets less current liabilities		177,098	200,786
Creditors: Amounts falling due after more than one year	(15)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>177,098</u>	<u>200,786</u>
The funds of the charity:			
Restricted income funds	(16)	154,465	130,230
Unrestricted income funds	(16)	22,633	70,556
Total charity funds		<u>177,098</u>	<u>200,786</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 6th August 2024

Andrew Jones Chair

The notes on pages 11 to 19 form part of these accounts

Statement of Cash Flows for the year ending 31 March 2024

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

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Net movement in funds	(23,688)	53,768
Add back depreciation	2,460	2,999
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(3,270)	39,371
Increase/(decrease) in creditors	(6,694)	(82,927)
Net cash used in operating activities	(31,192)	13,211
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(1,912)
Net cash provided by investing activities	-	(1,912)
Increase/(decrease) in cash and cash equivalents during the year	(31,192)	11,299
Cash and cash equivalents brought forward	194,580	183,281
Cash and cash equivalents carried forward	163,388	194,580

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) 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 21 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.

Notes to the accounts

(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:

Furniture & Office Equipment 10% straight line

(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 (2023: £nil). Expenses paid for the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2023 £
Donations	5,442	10,470	15,912	6,709
	5,442	10,470	15,912	6,709

Previous reporting period

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Donations	1,834	4,875	6,709
	1,834	4,875	6,709

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2023 £
Restricted and Unrestricted grants:				
Stockport MBC Alliance Funding	180,000	-	180,000	180,000
Stockport MBC Adult Social Care	-	-	-	11,000
Stockport SMB Warm Spaces	-	-	-	1,000
10GM	-	-	-	36,900
Community Hub	-	25,970	25,970	10,208
Local Funding	-	8,707	8,707	-
Dowager Countess Fund	-	2,500	2,500	-
CRH Charitable Trust - Counselling	-	10,000	10,000	-
Big Lottery Fund	-	70,340	70,340	115,102
Lloyds CBT	-	-	-	16,557
	180,000	117,517	297,517	370,767

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Restricted and Unrestricted grants:			
Stockport MBC Alliance Funding	180,000	-	180,000
Stockport MBC Adult Social Care	-	11,000	11,000
Stockport SMB Warm Spaces	1,000	-	1,000
10GM	-	36,900	36,900
Community Hub	-	10,208	10,208
Big Lottery Fund	-	115,102	115,102
Lloyds CBT	-	16,557	16,557
	<u>181,000</u>	<u>189,767</u>	<u>370,767</u>

5. Income from other trading activities

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2023 £
Student Placement Fees	1,400	-	1,400	-
Activities and Events	22,056	4,563	26,619	29,784
	<u>23,456</u>	<u>4,563</u>	<u>28,019</u>	<u>29,784</u>

Previous reporting period

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Activities and Events	25,168	4,616	29,784
	<u>25,168</u>	<u>4,616</u>	<u>29,784</u>

Notes to the accounts

6. Expenditure

	Activities £	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Expenditure on raising funds:			
Food and Drink	7,828	7,828	8,332
Events and Activities	704	704	-
Licences	287	287	309
	<u>8,819</u>	<u>8,819</u>	<u>8,641</u>
Expenditure on charitable activities:			
Employment Costs	216,798	216,798	217,357
Training	204	204	2,678
Pensions	492	492	492
Staff Supervision	180	180	193
DBS Checks	492	492	186
Payroll Bureau Fees	1,953	1,953	1,882
Recruitment	-	-	154
Sparc4me Expenses	1,539	1,539	2,776
Partnership Working	16,400	16,400	-
Sessional Workers	29,410	29,410	35,045
Equipment Leasing	2,755	2,755	2,962
Staff and Volunteer Expenses	1,333	1,333	2,116
Group Activities and Equipment	5,542	5,542	5,416
Inreach Sessions	2,239	2,239	2,729
Heat, Light & Water	15,642	15,642	12,918
Subscriptions	-	-	165
Equipment and Maintenance	353	353	1,117
Telephone	3,578	3,578	3,572
Computer Costs	10,637	10,637	5,242
Stolen Cash	116	116	-
Domestic Supplies	652	652	597
Website	153	153	21
Insurance	1,624	1,624	2,264
Governance and Support Costs	38,171	38,171	39,506
Post, Printing & Stationery	2,143	2,143	1,592
Depreciation	2,460	2,460	2,999
	<u>354,866</u>	<u>354,866</u>	<u>343,979</u>
Other expenditure:			
Sundry Expenses	1,451	1,451	1,947
	<u>1,451</u>	<u>1,451</u>	<u>1,947</u>
	<u>365,136</u>	<u>365,136</u>	<u>354,567</u>
 Restricted funds		112,665	175,887
Unrestricted funds		252,471	178,680
		<u>365,136</u>	<u>354,567</u>

Notes to the accounts

7. 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 2024	Basis of apportionment
Professional Services	4,149	-	4,149	type of expense
Employment Costs	33,207	-	33,207	percentage of work performed
Accountancy Fees	-	815	815	type of expense
	<u>37,356</u>	<u>815</u>	<u>38,171</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Professional Services	4,151	-	4,151	type of expense
Employment Costs	34,580	-	34,580	percentage of work performed
Accountancy Fees	-	775	775	type of expense
	<u>38,731</u>	<u>775</u>	<u>39,506</u>	

8. Analysis of staff costs

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Wages and Salaries	236,035	241,602
Holiday Pay Accrual Adjustment	-	(4,144)
Social Security Costs	10,844	11,992
Pension Costs	<u>3,618</u>	<u>2,979</u>
	<u>250,497</u>	<u>252,429</u>
Charitable activities	217,290	217,849
Support costs	<u>33,207</u>	<u>34,580</u>
	<u>250,497</u>	<u>252,429</u>

The average number of employees during the year was 17 (previous year: 17).
The charity considers its key management personnel comprises the trustees and Senior Managers. The total employment benefits, including employer pension contributions of the key management personnel were £65,819 (previous year: £50,525). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts

9. Independent Examiner Fees

	Year Ended 31st March 2024	Year Ended 31st March 2023
	£	£
Independent examination fees	815	775
	<u>815</u>	<u>775</u>

10. Tangible Fixed Assets

	Furniture & Office Equipment	Total
Cost	£	£
At 1st April 2023	87,673	87,673
Additions	-	-
At 31st March 2024	<u>87,673</u>	<u>87,673</u>
Depreciation		
At 1st April 2023	63,968	63,968
Charge for Year	2,460	2,460
At 31st March 2024	<u>66,428</u>	<u>66,428</u>
NET BOOK VALUE		
At 31st March 2024	<u>21,245</u>	<u>21,245</u>
At 31st March 2023	<u>23,705</u>	<u>23,705</u>

11. Stocks

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

12. Analysis of debtors

	2024	2023
	£	£
Debtors	8,847	7,459
Prepayments	4,353	2,471
	<u>13,200</u>	<u>9,930</u>

Debtors and prepayments comprise £8,075 restricted funds and £5,125 unrestricted funds (2023: £7,753/£2,177).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	706	7,008
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,619	1,829
Deferred income	15,000	15,000
Taxation and social security costs	3,410	3,592
	<u>20,735</u>	<u>27,429</u>

14. Deferred income

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

Balance as at 1st April 2023	15,000
Amount released to income earned from charitable activities	(15,000)
Amount deferred in year	15,000
Balance at 31st March 2024	<u>15,000</u>

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

	2024	2023
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

Notes to the accounts

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
General Fund	70,556	208,898	(252,471)	(4,350)	22,633
	70,556	208,898	(252,471)	(4,350)	22,633

Previous reporting period

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
General Fund	45,095	209,077	(178,680)	(4,936)	70,556
	45,095	209,077	(178,680)	(4,936)	70,556

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 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
Daytrippers (Member's Forum)	2,535	-	(5)	-	2,530
Horizons	4,115	1,116	(731)	-	4,500
Growing Together	468	-	-	-	468
Stockport MBC - Refurbishment	11,896	-	(156)	-	11,740
Peoples' Health Trust - Natural Progressions	14	-	(7)	-	7
Big Lottery Fund (2)	932	-	(465)	-	467
Restricted Donations	4,875	10,470	(612)	-	14,733
Stockport MBC Suicide Prevention	639	-	-	-	639
Stockport MBC Local Fund	9,417	-	-	-	9,417
10GM	27,710	-	-	-	27,710
Community Hub	1,772	25,970	(20,178)	-	7,564
Local Funding	-	8,707	(2,721)	-	5,986
Dowager Countess Fund	-	2,500	-	-	2,500
CRH Charitable Trust - Counselling	-	10,000	(1,901)	-	8,099
CRH Charitable Trust - Young Person's Project	4,939	-	-	-	4,939
The Screwfix Foundation	3,339	-	(417)	-	2,922
Big Lottery Fund	50,433	70,340	(77,353)	61	43,481
Awards for All	2,929	-	(418)	-	2,511
Lloyds CBT	1,082	-	(5,371)	4,289	-
Equity Foundation - Suicide Prevention	639	-	(91)	-	548
Pennine Care NHS Trust (Inreach Sessions)	2,496	3,447	(2,239)	-	3,704
	130,230	132,550	(112,665)	4,350	154,465

Notes to the accounts

16. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
Daytrippers (Member's Forum)	2,555	-	(34)	14	2,535
Horizons	3,811	1,004	(700)	-	4,115
Growing Together	468	-	-	-	468
Stockport MBC - Refurbishment	12,052	-	(156)	-	11,896
Peoples' Health Trust - Natural Progressions	196	-	(182)	-	14
Big Lottery Fund (1)	306	-	(306)	-	-
Big Lottery Fund (2)	1,396	-	(464)	-	932
Reablement Funding	48	-	(48)	-	-
D'Oyly Carte	-	-	(2,827)	2,827	-
Restricted Donations	-	4,875	-	-	4,875
Stockport MBC Suicide Prevention	13,115	11,000	(23,476)	-	639
Stockport MBC Local Fund	13,550	-	(4,154)	21	9,417
Stockport Community Champions	6,774	-	(8,848)	2,074	-
10GM	-	36,900	(9,190)	-	27,710
Community Hub	-	10,208	(8,436)	-	1,772
CRH Charitable Trust - Young Person's Project	5,019	-	(80)	-	4,939
The Screwfix Foundation	3,756	-	(417)	-	3,339
Big Lottery Fund	14,601	115,102	(79,270)	-	50,433
Awards for All	4,022	-	(1,093)	-	2,929
Lloyds CBT	17,911	16,557	(33,386)	-	1,082
Equity Foundation - Suicide Prevention	730	-	(91)	-	639
Pennine Care NHS Trust (Inreach Sessions)	1,613	3,612	(2,729)	-	2,496
	101,923	199,258	(175,887)	4,936	130,230

Notes to the accounts

16. Analysis of charitable funds

Analysis of movements in restricted funds

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
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 (2)	for the purchase of musical equipment and provision of workshops for SPARC Music Project
Restricted Donations	for the purchase of a defibrillator and new equipment
Stockport MBC Suicide Prevention	for the Suicide Prevention project
Stockport MBC Local Fund	for the new Café Project
10GM	for engagement with local Primary Care Network
Community Hub	for community mental health support in partnership with Pure Innovations
Local Funding	for the development of women's work
Dowager Countess Fund	towards the Declutterer Counselling work
CRH Charitable Trust - Counselling	for counselling services
CRH Charitable Trust - Young Person's Project	for the Young Person's Project
The Screwfix Foundation	for a therapy shed
Big Lottery Fund	to create a physical and mental health wellbeing package to support people accessing secondary care for mental health conditions
Awards for All	for the Counselling Service
Lloyds CBT	to support the Suicide Prevention project (Man About a Dog)
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

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	576	-	20,669	21,245
Cash at bank and in hand	37,667	-	125,721	163,388
Other net current assets/(liabilities)	(15,610)	-	8,075	(7,535)
Creditors of more than one year	-	-	-	-
Total	22,633	-	154,465	177,098

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	2,874	-	20,831	23,705
Cash at bank and in hand	92,934	-	101,646	194,580
Other net current assets/(liabilities)	(25,252)	-	7,753	(17,499)
Creditors of more than one year	-	-	-	-
Total	70,556	-	130,230	200,786

18. 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.

STOCKPORT PROGRESS AND RECOVERY CENTRE

20

Income and Expenditure Account

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Income		
Donations	15,912	6,709
Restricted and Unrestricted grants:		
Stockport MBC Alliance Funding	180,000	180,000
Stockport MBC Adult Social Care	-	11,000
Stockport SMB Warm Spaces	-	1,000
10GM	-	36,900
Community Hub	25,970	10,208
Local Funding	8,707	-
Dowager Countess Fund	2,500	-
CRH Charitable Trust - Counselling	10,000	-
Big Lottery Fund	70,340	115,102
Lloyds CBT	-	16,557
Student Placement Fees	1,400	-
Activities and Events	26,619	29,784
Investment Income	-	-
Other	-	1,075
Total Income	341,448	408,335
Expenditure		
Food and Drink	7,828	8,332
Events and Activities	704	-
Licences	287	309
Employment Costs	216,798	217,357
Training	204	2,678
Pensions	492	492
Staff Supervision	180	193
DBS Checks	492	186
Payroll Bureau Fees	1,953	1,882
Recruitment	-	154
Sparc4me Expenses	1,539	2,776
Partnership Working	16,400	-
Sessional Workers	29,410	35,045
Equipment Leasing	2,755	2,962
Staff and Volunteer Expenses	1,333	2,116
Group Activities and Equipment	5,542	5,416
Inreach Sessions	2,239	2,729
Heat, Light & Water	15,642	12,918
Subscriptions	-	165
Equipment and Maintenance	353	1,117
Telephone	3,578	3,572
Computer Costs	10,637	5,242
Stolen Cash	116	-
Domestic Supplies	652	597
Website	153	21
Insurance	1,624	2,264
Governance and Support Costs	38,171	39,506
Post, Printing & Stationery	2,143	1,592
Depreciation	2,460	2,999
Sundry Expenses	1,451	1,947
Total Expenditure	365,136	354,567
Surplus/(Deficit) for the Year	(23,688)	53,768