CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: Period start date 1st of April 2025
To: Period end date 31st of March 2026

Charity name: New Beginnings Foundation CIO

Charity registration number: 1198338

Company number:

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the CIO are to relieve the needs of vulnerable children who are known to Children's Social Care for concerns relating to neglect or emotional, physical or sexual abuse, in particular by providing intensive support to their parents and carers, and providing education in parenting skills.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our mission is to provide parents in the child protection system with the reliable support they need to ensure they and their children are safe and secure. At New Beginnings we believe that by building meaningful relationships with parents based on trust, respect and honesty we can support parents to care for their children. We are an independent charity that works in partnership with children's services. We therefore have the independence and flexibility to tailor innovative therapeutic services to meet the needs of our families, whilst maintaining our strong commitment to tackling issues that families in the child protection system face. By working closely with social care professionals, we aim to improve working relationships between parents and their social worker which we recognise can often become polarised due to context of the child protection system.
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	The Trustees are aware of the guidance issued by the Charity Commission with regard to public benefit. It is this guidance

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issued by the Charity Commission on public benefit		that frames our governance structure and board meetings.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	We would like to thank all of our volunteers, who are our peer mentors and parents who have been through the trauma informed programme, and work so hard in helping us run groups and the run drop in centre for new parents who join us. We would also like to thank volunteers who have supported our families by running creche for the children.
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The main activity we delivered this year was a trauma informed programme to adults whose children are in the child protection process. The programme lasts for 24 weeks. Each week parents attend a group session which has been designed to help them recognise who they are, understand why they parent in the way that they do and develop new skills which can help them progress and move forwards. The programme is accompanied by a workbook which has been designed to mirror the content of the group work sessions as well as help parents reflect on their own situations. This year we have worked with two local authorities: Stockport and Tameside.

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		We have worked with a total of 135 parents and 267 children this year. When parents complete the trauma informed programme, they have the opportunity to train to become peer mentors and facilitate group work sessions with new parents. This year we have run one peer mentoring course and trained 7 new peer mentors.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Our aim is to support families in the child protection process. This year we have received 212 referrals in Stockport and 87 referrals in Tameside. We accepted 40 parents onto Tameside Groups 1 & 2, and 55 parents on to Stockport Groups 16,17 and 18 as well as 23 parents for the reunification programme. We have maintained a retention rate of 66% across the course of year in both Stockport and Tameside.
Performance of fundraising activities against objectives set	Para 1.41	We have met our fundraising objectives for this financial year (25-26). We have received £347,654 in donations (excluding £263,000 of donated services from seconded local authority staff), £198,638 in grants/delivery fees and £3,561 in small investments.
Investment performance against objectives	Para 1.41	As a result of this combined investment, we have been able to work with more families than ever before; develop a new service for our children and young people; provide bespoke therapy to our families and team members; run more family activities such as arts and crafts; yoga; allotment; special events. We have also been able to grow and scale into a new area for the first time. We now operate in two Greater Manchester boroughs.
Other		

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Financial review

Review of the charity's financial position at the end of the period	Para 1.21	Overall, the trustees are satisfied with the performance of the charity. They are happy with the amount of reserves that the charity holds and the progress the charity is making in terms of growth and spending. The trustees are aware that the charity holds significant levels of unrestricted reserves at 31 March 26 - £421,387. However, £305,765 of these reserves are in a designated funds; £5,765 represents the net book value of fixed assets. £300,000 was money received from the Purposeful Ventures Foundation, and will be used to expand the services of the charity into 2 new local authorities in the next year; Tameside and Rochdale.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustee policy at present is to hold between 3 and 6 months reserves. This equates to between £105 and £210k based on projected spend for 26/27.
Amount of reserves held	Para 1.22	£115,622
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The majority of our funds have been received from the National Lottery and Purposeful Ventures. We also received Service Delivery Fees from the local authority. We have also received significant philanthropic donations this year. We also receive significant in-kind contributions from Stockport and Tameside Local Authority who second in total seven social workers to our service.
	Para 1.46	

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Investment policy and objectives including any social investment policy adopted		
A description of the principal risks facing the charity	Para 1.46	The principal risks facing the charity relate to capacity issues for the CEO in managing the operational demands of the existing work, whilst also developing and implementing the growth and expansion plan. The CEO is working with an external mentor from PV to help with this. The CEO and the Board have been actively exploring options to develop the staff team to enable tasks to be delegated where possible. This growth plan will be implemented this coming financial year 26-27.
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	Constitution
How is the charity constituted? for example limited company, unincorporated association, CIO	Para 1.25	CIO, foundation model
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	We recruit by advert. We carry out an informal interview and invite the trustee to meet the team, the families,the CEO and trustees. Once selected, we check references and conduct DBS checks. Existing trustees make the final decision as to whether the new trustee is appointable.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	When trustees are appointed they are encouraged to do the training on the NCVO website to understand their role and the role of charity governance. There is also a Welcome Pack and the opportunity to join one of the committees.
	Para 1.51	The Board of Trustees currently meet quarterly. We meet with a representative

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The charity's organisational structure and any wider network with which the charity works		from the parents from New Beginnings Advisory Group before each Board of Trustee Meetings. We hold quarterly Risk and Finance Sub-Committee Meetings to help us make better financial assessments for future planning. We also hold quarterly Governance Committee meetings, to manage governance review relating to overall governance effectiveness, trustee recruitment and trustee succession planning
Relationship with any related parties	Para 1.51	
Other		

Reference and administrative details

Charity name	**New Beginnings Foundation CIO**
Other name the charity uses	
Registered charity number	**1198338**
Charity's principal address	**29-31a Middle Hillgate, Stockport, SK1 3AY**

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Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ann Potter	Chair of Trustees		
2	Mick Bailey	Secretary		
3	Matt Hollingsworth	Treasurer		
4	Cordie Gwlym	Chair of Governance Committee		
5	Aisha Momodu	Secretary of Governance Committee		
6	Rachel Burton			
7	Naz Ghodrati		Started in February 2026	
8				
9				
10				
11				
12				
13				

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14				
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Corporate trustees – names of the directors at the date the report was approved

Director name	

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (optional information)

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Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

Jadwiga Leigh

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	Ann Potter	
Full name(s)	Dr Ann Potter	
Position (for example Secretary, Chair, etc)	Chair	
Date	25/08/2026	

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Independent Examiner's Report

TO THE TRUSTEES OF NEW BEGINNINGS FOUNDATION CIO

I report on the accounts for the charity for the year ended 31st March 2026.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedure laid down in the general Directions given by the Charity Commission under section 145 (5)(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 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
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

In the course of 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Paul Cowham

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

25/8/26

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New Beginnings Foundation CIO

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	Total funds 2026 £	*Total funds 2025 £*
Income					
Donations and legacies	3	600,654	10,000	610,654	*300,043*
Charitable activities	4	79,574	119,064	198,638	*234,945*
Investments	5	3,561	-	3,561	-
Total income		**683,789**	**129,064**	**812,853**	***534,988***
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	6	491,631	115,270	606,901	*363,210*
Total expenditure		**491,631**	**115,270**	**606,901**	***363,210***
Net income/(expenditure) for the year	7	**192,158**	**13,794**	**205,952**	***171,778***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**192,158**	**13,794**	**205,952**	***171,778***
Reconciliation of funds					
Total funds brought forward		229,229	37,866	267,095	*95,317*
Total funds carried forward		**421,387**	**51,660**	**473,047**	***267,095***

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

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New Beginnings Foundation CIO

Balance sheet as at 31 March 2026

	Note	2026		*2025*	
		£	£	*£*	*£*
Fixed assets					
Tangible assets	12		5,765		*11,530*
Total fixed assets			**5,765**		***11,530***
Current assets					
Debtors	13	12,894		*3,437*	
Cash at bank and in hand		484,848		275,178	
Total current assets		**497,742**		***278,615***	
Liabilities					
Creditors: amounts falling due in less than one year	14	(30,460)		*(23,050)*	
Net current assets			**467,282**		***255,565***
Total assets less current liabilities			473,047		*267,095*
Net assets			**473,047**		***267,095***
Funds of the charity					
Restricted income funds	15		51,660		*37,866*
Unrestricted income funds					
Free reserves	16	115,622		*217,699*	
Designated funds	16	305,765		*11,530*	
			421,387		*229,229*
Total charity funds			**473,047**		***267,095***

The notes on pages 13 to 23 form part of these accounts.

Approved by the trustees on 24/08/26, and signed on their behalf by:

Matt Hollingsworth, treasurer

Name

Mshollingsworth

Signature

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New Beginnings Foundation CIO

Statement of Cash Flows
for the year ending 31 March 2026

	Note	2026 £	*2025* *£*
Cash provided by/(used in) operating activities	19	**206,109**	***198,020***
Cash flows from investing activities:			
Bank interest		3,561	-
Cash provided by/(used in) investing activities		**3,561**	**-**
Increase/(decrease) in cash and cash equivalents in the year		209,670	*198,020*
Cash and cash equivalents at the beginning of the year		275,178	*77,158*
Cash and cash equivalents at the end of the year		**484,848**	***275,178***

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1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

New Beginnings Foundation CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Prior-Year Adjustment

During the year, the charity decided to recognise the value of staff seconded from local authorities, the prior year figures were also adjusted, increasing income and expenditure by £163,000 in the prior year.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
There are no key judgments which the trustees have made which have a significant effect on the accounts.
The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

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d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

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.

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g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures and fittings	25% straight line
Computer Equipment:	25% straight line

k 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.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

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N Financial instruments

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

O Pensions

Employees of the charity are entitled to join the charity's defined contribution workplace pension scheme. The charity's liability to the scheme is restricted to the contributions disclosed in note 9, subject to the minimum legal requirement.

2 Legal status of the charity

The charity is a Charitable Incorporated Organisation (CIO), registered number: 1198338 (in England and Wales).

3 Income from donations and legacies and core grants

	Unrestricted £	Restricted £	Total 2026 £	*Unrestricted £*	*Restricted £*	*Total 2025 £*
Donations	71,559	-	71,559	*13,056*	-	*13,056*
In kind income - seconded staff employed by local authority	263,000		263,000	*163,000*	-	*163,000*
Grants						
CSJ Foundation	15,000	10,000	25,000	*20,285*	-	*20,285*
Purposeful	200,000	-	200,000	*100,000*	-	*100,000*
Segelman Trust	40,000	-	40,000	-	-	-
Trusthouse Foundation	7,500	-	7,500	-	-	-
Wings Foundation	3,595	-	3,595	*3,702*	-	*3,702*
Total	600,654	10,000	610,654	*300,043*	-	*300,043*

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4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2026 £	*Unrestricted £*	*Restricted £*	*Total 2025 £*
Grants						
National Lottery - Reaching Communities	-	110,659	110,659	-	*125,687*	*125,687*
Laurus Trust	-	905	905	-	-	-
Focus Foundation	-	7,500	7,500	-	-	-
Manchester	-	-	-	-	*1,000*	*1,000*
	-	119,064	119,064	-	*126,687*	*126,687*
Contracts						
Stockport MBC	75,000	-	75,000	*100,000*	-	*100,000*
Earned income						
Fees	-	-	-	*1,298*	-	*1,298*
ADHD testing	200	-	200	*1,418*	-	*1,418*
Training and consultancy	4,304	-	4,304	*4,412*	-	*4,412*
Other income	70	-	70	*1,130*	-	*1,130*
	4,574	-	4,574	*8,258*	-	*8,258*
Total	79,574	119,064	198,638	*108,258*	*126,687*	*234,945*

5 Investment income

	Unrestricted £	Restricted £	2026 £	*2025 £*
Income from bank deposits	3,561	-	3,561	-
	3,561	-	3,561	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Analysis of expenditure on raising funds

	Total 2026 £	*Total 2025 £*
Fundraising costs		
Direct costs	-	-

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6 Analysis of expenditure on charitable activities

	Total 2026 £	*Total 2025 £*
Direct costs		
Salaries	182,489	*118,670*
In kind seconded staff	263,000	*163,000*
Training and development	16,333	*7,662*
Depreciation	5,765	*5,765*
Insurance	280	*860*
Sessional Workers	66,265	*9,987*
Office costs and general overheads	8,772	*3,420*
Project costs	20,548	*20,032*
Professional fees	5,438	*1,922*
Rent	19,191	*14,983*
Equipment	3,862	*7,830*
Travel and accommodation	7,742	*4,860*
IT equipment and contracts	5,216	*2,919*
Governance costs		
Accountancy	2,000	*1,300*
Other governance costs		
	606,901	363,210

	2026 £	*2025 £*
Restricted expenditure	115,270	*128,269*
Unrestricted expenditure	491,631	*234,941*
	606,901	*363,210*

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2026 £	*2025 £*
Depreciation	5,765	*5,765*
Independent examiner's remuneration		
- accountancy	1,000	*700*
- independent examination	1,000	*600*

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8 Staff costs

Staff costs during the year were as follows:

	2026	*2025*
	£	*£*
Wages and salaries	162,935	*105,894*
Social security costs	9,481	*4,723*
Employers pension contributions	8,856	*6,120*
Other costs in staff costs	1,217	*1,933*
	182,489	*118,670*

One employee received between £80,000 and £89,999 remuneration in the year, and one employee also received between £70,000 and £79,999 in 2025.

The average number of staff employed during the period was 6 (2025: 4).
The average full time equivalent number of staff employed during the period was 4 (2025: 3).

The key management personnel of the charity comprise the trustees, and the project director. The total employee benefits of the key management personnel of the charity were £86,400 (2025: £71,465).

9 Trustee remuneration and expenses, and related party transactions

The trustees, received no remuneration during the year (2025: £nil). Reimbursed travel expense of £257.28 were paid during the year (2025: Nil).

Aggregate donations from related parties were £nil (2025: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2025: nil).

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10 Government grants

The charity did not receive any government grants during the year.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Fixtures & fittings	Total
Cost	£	£
At 1 April 2025	23,060	23,060
Additions	-	-
At 31 March 2026	23,060	23,060
Depreciation		
At 1 April 2025	11,530	11,530
Charge for the year	5,765	5,765
At 31 March 2026	17,295	17,295
Net book value		
At 31 March 2026	5,765	5,765
At 31 March 2025	*11,530*	*11,530*

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13 Debtors

	2026	*2025*
	£	*£*
Amounts falling due within one year:		
Trade debtors and grants receivable	74	*3,437*
Prepayments and accrued income	12,820	-
	12,894	*3,437*

14 Creditors: amounts falling due within one year

	2026	*2025*
	£	*£*
Accruals	4,189	*2,432*
Social security and taxation	26,271	*20,618*
	30,460	*23,050*

15 Analysis of movements in restricted funds

	Balance at 1 April 2025	Income	Expenditure	Transfers	Balance at 31 March 2026
	£	£	£	£	£
National Lottery - Reaching Communities	37,194	110,659	(109,365)	-	38,488
CSJ Foundation	-	10,000	(5,000)	-	5,000
Focus Foundation	-	7,500	-	-	7,500
Activate (Churchill Fellowship)	672	-	-	-	672
Laurus trust	-	905	(905)	-	-
	37,866	129,064	(115,270)	-	51,660

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15 Analysis of movements in restricted funds (continued)

Previous reporting period	*Balance at 1 April 2024 £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 March 2025 £*
National Lottery - Reaching Communities	37,194	125,687	(125,687)	-	*37,194*
Activate (Churchill Fellowship)	672	-	-	-	*672*
Forever Manchester	905	1,000	(1,905)	-	-
National Lottery - Awards for All	677	-	(677)		-
Total	*39,448*	*126,687*	*(128,269)*	-	*37,866*

The balances on restricted funds are all unexpended grants for the charity's projects. Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

16 Analysis of movement in unrestricted funds

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers £	As at 31 March 2026 £
General fund	217,699	683,789	(485,866)	(300,000)	115,622
Purposeful ventures development	-	-	-	300,000	300,000
Fixed assets	11,530	-	(5,765)	-	5,765
	229,229	683,789	(491,631)	(300,000)	421,387

Previous reporting period	*Balance at 1 April 2024 £*	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2025 £*
General fund	*38,574*	*408,301*	*(229,176)*	-	*217,699*
Fixed assets	*17,295*	-	*(5,765)*	-	*11,530*
	55,869	*408,301*	*(234,941)*	-	*229,229*

Purposeful ventures development fund - this is money received from the Purposeful Ventures Foundation to be used for the expansion of the activities of the charity into two new local authorities; Tameside and Rochdale.

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17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	5,765	-	5,765
Net current assets/(liabilities)	115,622	300,000	51,660	467,282
Total	115,622	305,765	51,660	473,047

18 Lease commitments

The charity had the following commitments under non-cancellable operating leases:

	Land and buildings		Equipment	
	2026 £	*2025 £*	2026 £	*2025 £*
Leases expiring in:				
One year	-	-	-	-
Two to five years	-	-	-	-

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

	2026 £	*2025* *£*
Net income/(expenditure) for the year	205,952	*171,778*
Adjustments for:		
Depreciation charge	*5,765*	*5,765*
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on pensions	-	-
Dividends, interest and rents from investments	(3,561)	-
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	(9,457)	*(1,973)*
Increase/(decrease) in creditors	7,410	*22,450*
Net cash provided by/(used	206,109	*198,020*

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