HAMELIN TRUST

England & Wales · Charity number 1004432

Details

Status	Registered
Legal form	Charitable company
Company number	02650043
Registered	1991-10-07
Register	View on the Charity Commission register

Contact

Address	19 Radford Crescent Billericay Essex CM12 0DU
Phone	01277653889
Email	enquiries@hamelintrust.org.uk
Website	www.hamelintrust.org.uk

Activities

Objects: To promote the relief of people of all ages who have learning disabilities and/or physical disability and/or sensory impairment and/or are suffering mental distress.

Activities: A range of services, projects and activities to support disabled children, adults & carers including; residential respite/short break services, domiciliary/community based support, resource bases for daytime/evening/weekend activities, supported accommodation, work experience/training projects, supported employment services, accredited training for members of staff, volunteers, and beneficiaries.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, Accommodation/housing, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

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Geography

- Essex
- Hertfordshire
- Southend-on-sea
- Thurrock
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,895,391	£3,793,503	£2,479,525	115
2024-03-31	£3,473,110	£3,674,028	£2,326,982	116
2023-03-31	£2,835,936	£3,258,382	£2,516,985	113
2022-03-31	£2,367,783	£2,663,524	£3,257,198	110
2021-03-31	£3,046,064	£2,543,594	£3,542,973	122

Trustees

Name	Role	Appointed
Aaron Pottle		2024-05-13
Graham Woodham		2019-04-04
James Bishop		2023-09-01
James Wilson		2023-10-16
Jamie Gaiger		2025-01-13
Laura Bryant		2023-10-16
Laura Marshall		2025-03-17
Stephen Nightingale		2025-03-17
Vicky Waldon		2022-06-23

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HAMELIN TRUST

England & Wales - Charity number 1004432

Accounts

Hamelin

ANNUAL REPORT 2024-25

Company number: 2650043 (England and Wales)
Charity number: 1004432

September 2025

Introduction

02 Contents

03 Introduction

05 Our mission and values

06 Trustees' report and strategy review

06 Looking ahead: our strategy for 2025-28
08 What we achieved 2024/25
10 Our impact
16 Culture, workforce and volunteering
20 Fundraising
23 What we want to achieve 2025/26
24 Legal and administrative information
25 Trustees responsibilities statement
27 Financial review

29 Independent auditor's report to the members of Hamelin Trust

34 Consolidated statement of financial activities

37 Notes to the financial statements

Welcome

We are very conscious that the operating environment is extremely fluid and more importantly, difficult to navigate for those we support and their families. With that in mind, this year has been about building, as we continue to grow and become more financially resilient. It has also been a year for us to plan for, and look to, deliver our new strategic intent. In this third year of our current strategy, the charity has again seen significant continued growth, supporting more individuals and their families, whilst also investing in our colleagues.

This year we continued to implement our strategy, developing our services whilst being mindful of cost control. 94% of our income is directed towards service delivery (86% in 2023/24). With net assets of over £3m, growth in revenue of 12.1% and reserves in cash of £1.05m (£1m in 2023/24), our accounts show growth and an operating surplus for the charity, for the first time in many years. With these firm foundations in place, we have set a bold new three-year strategy focussed on growth and increased impact.

As we have developed, tested and engaged our new strategic intent we conducted a major listening programme over the year to enable us to evolve further.

Our new strategy recognises that we cannot do all this work alone. Greater advocacy is required so that the general public and systems understand the valuable contribution that disabled individuals already make in their communities. This advocacy has involved us working with local groups; as well as county-wide, through being part of the Essex Alliance and also a key member of the Integrated Care System.



Introduction

We continue to be very highly involved with the wider VCSFE sector and public sector to affect change, notably in pushing forward the social care workforce agenda. Our aim is to develop integrated workforces across health and social care with Hamelin as the lead. We expect to start delivery of a joint health and social care pilot, starting in 2026.

Our key success has been our continued and controlled growth; becoming a sustainable and resilient organisation. Now that Hamelin has stable foundations, we have the ability to deliver our mission with a greater level of ambition and creativity. Our newly adopted strategy will see Hamelin supporting far greater numbers of autistic adults and people with learning disabilities. Over the following 3 years we will also develop our services further; offering deeper support and in ways that work for more individuals. We will continue to prioritise working in partnership with organisations that strengthen our communities and focus on being a trusted charity that supports disabled people and their families.



We would like to say thank you to all who are involved with the charity, without you we could not achieve our aims. We would also like to thank the people we support and their families, who inspire us daily to continue developing our offer.



Ru Watkins
Chief Executive



Graham Woodham,
Chair of Trustees

Our mission and values

We support autistic people and people with learning disabilities to live their best lives and cultivate compassionate, equitable communities where they can realise their dreams.



Our mission

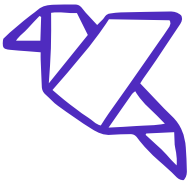
To build caring and compassionate communities for autistic people and people with learning disabilities. By empowering and supporting individuals, they can live the life they choose.

Our values



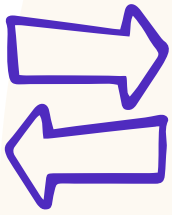
We are community

We put autistic people and adults with learning disabilities at front and centre of everything we do. We work together with our people and their families to truly understand their needs and wants, to make a real difference.



We enhance lives

We treat people as individuals so we can empower them to do the things they are passionate about. We create opportunities for growth and foster a culture of innovation and bravery in our communities. This allows everyone to live their best lives, now and in the future.



We think differently

We are passionate, intelligent and not afraid to do things differently. We are not defined by the limitations of systemic care provision and do not accept the status quo. Our sole focus is to create better lives for those we support.

Looking ahead: Our strategy for 2025–28

Over the past two years, Hamelin has experienced significant growth, supporting more people than ever before. As we look to the future, our new strategy for 2025–28 sets out a bold ambition: to support 3,000 people and their families by 2028, offering them greater choice, opportunity and control over their lives.

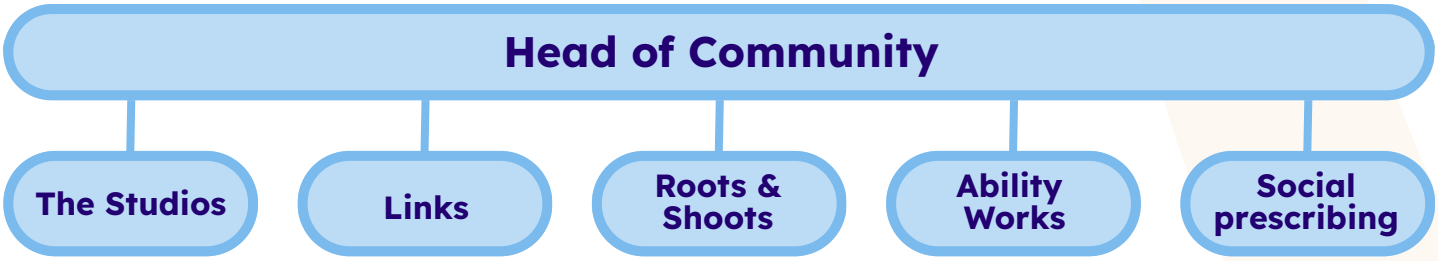
This strategy is built on what we've heard from the people we support, their families, our staff, and our partners. We've taken time to listen, reflect and learn, and we are confident this strategy will help us to meet both current and future needs.

Our work over the next three years will be centred around three core service areas: Respite, Community, and Health & Wellbeing.

Respite remains essential for both disabled individuals and their families. We will bring all of our respite provision – including Gowlands, The Bungalow, and The Exchange, into a single, integrated offer. This will ensure consistently high-quality support, led by a newly appointed Head of Respite, with a focus on experience, safety and reliability.



Our Community work is evolving into a more flexible, joined-up offer. Bringing together services such as the Studios, Roots & Shoots, Links, our new employment programme (Ability Works), and social prescribing, we'll help people build friendships, life skills, and confidence. These services won't be confined to buildings or weekdays, support will be offered at evenings and weekends, out in the community, in ways that reflect real life. We will also introduce a transitions offer, supporting young people moving into adulthood in partnership with children's services.



Health & Wellbeing is a newly defined area for us, based on the growing need for clinical and non-clinical health support for autistic people and adults with learning disabilities. Building on the success of our hydrotherapy and Specialist Social Prescribing Team pilot, we will gradually expand this offer to include accessible health advice, training for professionals, and support for people navigating new diagnoses.

To support this expansion, we will continue to invest in our internal infrastructure, including fundraising, finance, and people teams, ensuring our operations are sustainable and effective. We'll also launch a new Hamelin Information Hub (IHub), a go-to source of advice for individuals, families and professionals alike.

Underpinning all of this is a clear commitment to collaboration. We will not attempt to do everything ourselves, but instead work alongside partners who share our values. We will prioritise services that empower people and reduce reliance on crisis care. And we will continue to diversify our income to reduce dependency on statutory funding and reach those who currently fall outside of funded care.



This strategy reflects the evolving needs of our communities and our shared belief in a more inclusive, compassionate Essex. It is ambitious, but it is necessary, and with the continued support of our people, partners and funders, we are confident it is achievable.



What we achieved in 2024/25

What we said in 2023/24:	What we did:
New strategy Over the past two years Hamelin has made huge strides in terms of growth, professionalisation and financial resilience. We now need to develop a new strategy to meet the future needs of the people we support.	We undertook a significant research and listening project which covered six months and a wide variety of key stakeholders. Hamelin's Board of Trustees agreed to invest in an ambitious new 2025-28 strategy that will see Hamelin support far more people to achieve their life ambitions.
New website A new website will launch in 24/25 to complement the new brand which came into use in 23/24. The new website will further improve the charity's professionalism and visibility whilst offering a much improved user experience and central place to showcase the charity's offer. We will also use the opportunity to integrate our Beacon CRM system to increase fundraising revenue.	Hamelin has invested in a new website which went live in the summer of 2024. The new website is a much better platform for sharing charity information, mission and values and engages with our supporter network. Continual improvement to the website and resources available for our people, their families and external partners are key aims over the coming years.
Expansion of fundraising The ability to raise funds is essential in order for Hamelin to offer services outside of statutory contracts and for us to support the many thousands of people who do not receive funded support. Alongside an increased £283,000 fundraising target we also plan to recruit a grants fundraiser.	Hamelin has invested in its fundraising capability with the appointment of a new Trusts and Foundations Manager. This role has been critical in professionalising the charity's approach to grant fundraising and has seen some early successes. 2024/25 saw Hamelin raise over £416,000, the highest level of speculative fundraising for at least the past five years.

What we achieved in 2024/25

What we said in 2023/24:	What we did:
Service development We plan to expand current services as well as develop new pertinent programmes. The growth of our befriending service into Basildon and other areas is a key priority and we seek funding to allow us to do this. We know autistic people and adults with learning disabilities have the ability and desire to work, yet only 30% are in employment. The charity plans to launch a new employment project to support people to get into work.	Last year we launched our first employment support programme, Ability Works. This service has already proven to have high demand and has been effective in enabling people with LD&A achieve paid work. Our befriending service, now known as Links, continues to operate in Braintree and Chelmsford and we intend to expand into other areas of Essex, where we know there is demand in late 2025.
Analysing the impact of services The trialing of pilot projects has enabled us to generate data to understand the effectiveness of these projects in our community. We will use these learnings to help us shape future services and help the system understand the needs and demands of the people who need support.	We have spent time reviewing learnings from our pilot projects which have helped shape the direction of our 2025-28 strategy. The knowledge we have gained has led us to restructure our service delivery and staffing teams to better meet the needs of the people we support. The Board of Trustees have agreed investment in a new 'community' department that brings the befriending and mentoring service into our core offer. In early 2025/26 we will create a new role – Head of Community - to drive these changes forward. This is the first piece of investment in our new service offer.

Our drive to meet more of the unserved need, within the community that we support continued at pace during 2024/25. We've helped more autistic people and adults with learning disabilities work towards their life goals than ever before. We've continued to explore innovation in new ways of working to develop the future of social care.

Our impact

2024/25 was a year of significant change and development within our services.

In our respite services, we've seen continual growth in demand for high quality support for people with profound and complex support needs. The reputation of our Gowlands respite service continues to grow, with a strong pipeline of new referrals throughout 2024/25 and carrying on into 2025/26. A key aim for next year will be to identify ways to increase our capacity to meet this growing demand; potentially through bringing additional guest rooms online.

During the year, our pilot projects Specialist Social Prescribing Team (SSPT) and Bfriends (befriending and mentoring) came to an end, which has led to a slight decrease in the total number of people supported through our community services.

We've taken huge amounts of learning from both pilots and the impressive impact of peer support, mentoring and befriending was obvious and compelling. We know that there are thousands of adults across Essex that would benefit from this type of support and we've decided to continue to invest in befriending and mentoring, launching 'Links' as a replacement for Bfriends.

We also heard very loudly through the Bfriends feedback, that better, tailored employment support for autistic people was desperately needed. This year, with funding from the Health Inequalities Fund, we launched Ability Works, to service this need and took on our first 27 referrals in 2024/25.

"Hamelin does so much in our community, which is why meeting and listening to them is so important.

The team explained some of the challenges facing the care sector - but that won't stop Hamelin. They will continue to grow and adapt, and the brilliant team are focused on what matters – the people in need.

Hearing their experience and expertise is invaluable information for me to take back into Parliament and to raise with the Government."

Richard Holden, MP for Basildon and Billericay



In 2024/25, Hamelin supported 1,070 people and family members

The support we've provided:

Community
Befriending, mentoring, and day opportunities.

= 25 people

2024/25 357 people supported



2023/24 393 people supported



Respite
Profound and multiple learning disability (PMLD) day opportunities, short breaks and residential care.

115 people supported (98 in 2023/24)

2024/25 158,582 hours of support



2023/24 135,140 hours of support

= 10,000 hours

Wellbeing
Hydrotherapy pool

= 500 sessions

2024/25 7,972 sessions



2023/24 6,816 sessions



Ability Works

Ability Works is one of Hamelin's newest initiatives, launched in 2024 to help autistic adults and people with learning disabilities overcome barriers to employment.

Based at our site in Rochford, the programme is free to access and offers a blend of practical work experience, tailored employment training, and individual mentoring. Participants are supported with CV writing, interview preparation and confidence-building, as well as having the opportunity to get hands-on work experience. This combination of support and activity makes the programme unique, offering benefits to both physical and mental wellbeing in a relaxed, real-world setting.



Participants gain valuable skills in working as part of a team - the tools and experiences gained are transferable to any employment environment. The goal is simple - to support people to move into paid roles of their choosing.

"I'd like to thank the team at Hamelin for welcoming me to their site. It was a pleasure to meet the hardworking staff, and to field questions from those supported by the charity. We're so lucky to have this service on our doorstep, and I look forward to working with them."

Bayo Alaba, MP for Southend East and Rochford



Moving forward, the programme will also work directly with local employers to raise awareness and provide advice on inclusive recruitment. The team will help businesses understand the often simple adjustments that can make all the difference, from clearer application processes to changes in interview techniques and workplace culture.

Just a few months into delivery, feedback from participants, families and employers has been overwhelmingly positive. Ability Works is already proving that with the right environment and support, everyone can play an active and fulfilling role in the workplace.

In the first 10 months of delivery, Ability Works has received 27 referrals, with 2 participants already gaining paid employment and 4 further participants in voluntary work, preparing to find paid employment.

Ability Works case study

Tom, a participant on the Ability Works training programme, is preparing to start training with a local pet care company to become a qualified dog walker.

Tom joined Ability Works after being referred by the Job Centre. Initially, he had been exploring a range of roles, particularly in retail, which he had previous experience in. However, the programme encouraged him to reflect on his interests and think more broadly about his options.

"I'd been looking at all sorts of jobs, mostly in retail because that's what I'm familiar with," Tom said. "But Ability Works helped me see things differently and think about what I actually enjoy."

With a long-standing love of animals, Tom began looking into jobs that involved working with them. With support from the programme, he was able to identify a clear path towards his goal. He found a local pet care company offering dog walking and pet sitting services that suited his needs and offered flexible hours.



Now, Tom is about to begin a training programme to gain qualifications as a dog walker. Reflecting on his journey, he credits Ability Works with helping him realise what is possible and opening his eyes to the range of opportunities available. He said: "I'm excited about the future."

Individual Service Funds (ISFs)

Giving as much choice and control as possible to the people that we support is a key aim of Hamelin. We believe that engaging with Essex County Council's pilot of Individual Service Funds (ISF) is an important way of ensuring that people can dictate the way that their support is provided.

ISFs enable our charity to form a contract directly with the person that holds an adult social care personal budget. Localising this relationship means that we can offer a more bespoke service to the individual, with a far greater level of flexibility and the opportunity to adapt the model of support as the needs and requirements of the person change.

We will continue to offer ISFs to new referrals to enable them to to reach their life goals.

Even for people who access our services through managed budgets, direct payments or other means, we aim to encapsulate the ethos of the ISF programme throughout our support. This means regular communication and review between the person and their keyworker and being innovative when it comes to how, when and where we operate. We will also consider activities and experiences, outside of the traditional day opportunities offer, that can help people achieve their life ambitions in different ways.

ISF case study

Mairead wanted to build confidence and independence, aiming to move into supported living. Together with her parents, a tailored plan was created to support her ambitions.

One key goal was learning to travel independently. With limited knowledge of bus routes, she worked with Jason, Hamelin's ISF lead, to gain skills and confidence. At first, Jason planned trips to destinations Mairead chose. Over time, she took control, researching routes, checking timetables and deciding where to go.

Eventually, Mairead was ready to take her first solo bus journey, a milestone she was very proud of. Her achievement has inspired others, and Hamelin continues to strengthen its reputation as a trusted ISF provider in Essex.



Homes for Ukraine Community Grants Programme

In October 2024, we were delighted to receive funding from the Homes for Ukraine Community Grants Programme, administered by Essex Community Foundation on behalf of Essex County Council. This grant has enabled us to offer a flexible service for the next 3 years, to Ukrainian families settled in Essex, who are affected by disability.

Through this funding, Ukrainian families are able to access advice, guidance, signposting and direct support through Hamelin's Links project. The help Hamelin provides can be face to face, via telephone or video call or email. The number of disabled Ukrainians currently resident in Essex is unclear, but we are not anticipating high volumes of referrals. Participants are, however, likely to require in-depth and holistic assistance with many aspects of their lives and we expect to support the wider family group at the same time. We've targeted supporting 10 disabled people, plus their family members, per year. To date we have had 3 referrals that we've been able to support.

Here's a summary of how the project has helped one participant, 'OH' and her volunteer, 'L':

Hamelin's volunteer 'L' is from Ukraine and came to the UK under the Homes for Ukraine scheme. She lived with her sponsor in Maldon and in February 2025 attended a Restart event in Chelmsford where she expressed interest in volunteering with Hamelin. 'L' is a teacher by profession. She was teaching children Russian on Saturdays but looking for additional work.

'OH' has an undiagnosed learning disability and anxiety. She wanted to improve her English and also learn to socialise more in England. As her English is not good, a match with another Ukrainian was great to make her feel comfortable and to help with understanding.

'OH' was enrolled at college; however, she was unable to understand when and where her classes and exams were taking place and failed her first year. 'OH' would like to return to college and her ultimate goal is to gain employment in dog care and training. Hamelin supported 'OH' by pairing her with 'L' to deliver English lessons. We also facilitated access for 'OH' to IT training courses held at Chelmsford library, so that she could be more confident about integrating back into a college setting.

'OH''s aim was to understand enough English to socialise and start college afresh from September 2025. 'OH''s family moved back to Ukraine for a time over the summer of 2025, but she has recently returned to Essex, and we've reached out to revisit her personal goals and offer continuing support.

'L' had issues with her sponsor family that Hamelin agreed to help her navigate. Ultimately that relationship has ended and Hamelin has been supporting 'L' with career and housing advice as she seeks to achieve her own life goals.

Culture, workforce and volunteering

The launch of our new charity values during 2024/25 marked a defining moment in Hamelin's ongoing journey to become a values-led employer. In partnership with our staff and volunteers, we co-developed a set of values that reflect how we work and what we believe in: 'we are community', 'we enhance lives', and 'we think differently'. At Hamelin, these values are more than words, they are embedded in everyday actions and decisions through a clear set of shared behaviours, developed collaboratively across the charity.

This work underpins a renewed vision and mission for Hamelin, preparing us for future growth while honouring the strengths of our current ways of working. It has deepened our sense of collective purpose and given staff and volunteers a shared language to describe what makes Hamelin unique.

Alongside this cultural shift, we've continued to invest in our people. This year, we focused on strengthening our overall offer by introducing new benefits designed to promote wellbeing and financial security, helping our teams feel recognised, supported, and equipped both in and outside of work.

Our key milestone has been the introduction of Simply Health, a benefit that offers cashback for everyday healthcare costs. It also includes access to private healthcare services such as virtual GP appointments, counselling, and diagnostic tests. The cashback elements alone can be worth over £1,000 per year for each employee.

We also introduced reimbursement for the cost of the Blue Light Card, helping colleagues make their money go further through additional discounts and cashback.

We've grown our staff and volunteer teams again this year, with a particular focus on entry level roles. We expanded our apprenticeship programme to include Level 3 Diplomas and launched a T-Level placement pathway. We've also expanded our training programme to include the City & Guilds Level 3 Diploma in Adult Care, complementing the existing Level 5 apprenticeship and nurse placements. This supports colleagues earlier in their careers and strengthens our succession and progression pathways.

As we look ahead, we remain committed to nurturing a strong, inclusive culture where people can develop their careers, feel a true sense of belonging, and deliver life-enhancing support to the people and communities we serve.

FTE positions available

= 5 people

2024/25 85.67



2023/24 74.29

Volunteering

Our volunteering community continues to thrive, with over 60 individuals contributing more than 7,000 hours of their time this year. We've significantly diversified the types of volunteer roles available, now offering 13 distinct opportunities including roles for drivers, gardeners, IT support and art tutors. These roles allow volunteers to do more of the activities that they enjoy, whilst enhancing our services through new, specialist skill sets. We have plans in 2025/26 to broaden even further the types of volunteering roles available.

We have seen exciting growth in corporate partnerships, with an increase in team volunteering days, often paired with funding to deliver impactful projects, that enhance our environments and improve spaces for the people we support. This year, volunteering has not only enriched our services but also strengthened our connection with local communities and partners.

One example of this collaboration, which brought several of our corporate partners together, is our annual Christmas Tree Collection, which this year saw 6 local businesses and public bodies donating time, vehicles and other resources. The event saw us collect over 100 trees, raising almost £2,000.

We have expanded our Trustee Board to bring new perspectives and skill sets into the charity's leadership, targeting specifically experienced legal, financial and commercial professionals. We are confident that we have the skills in the boardroom to execute our ambitious 2025-28 strategy.

2024/25 61 volunteers



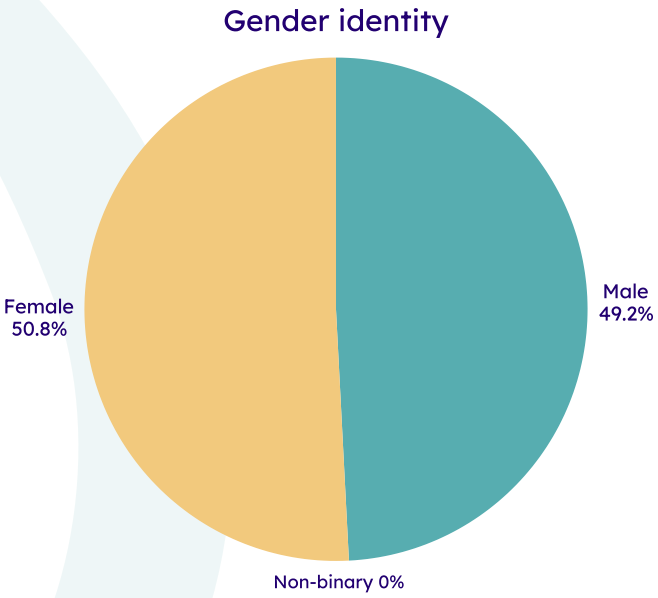
2023/24 45 volunteers

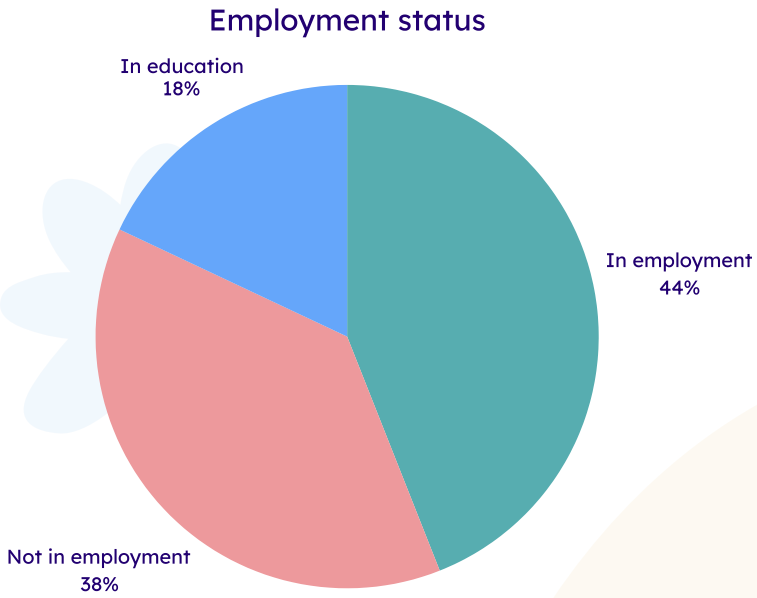


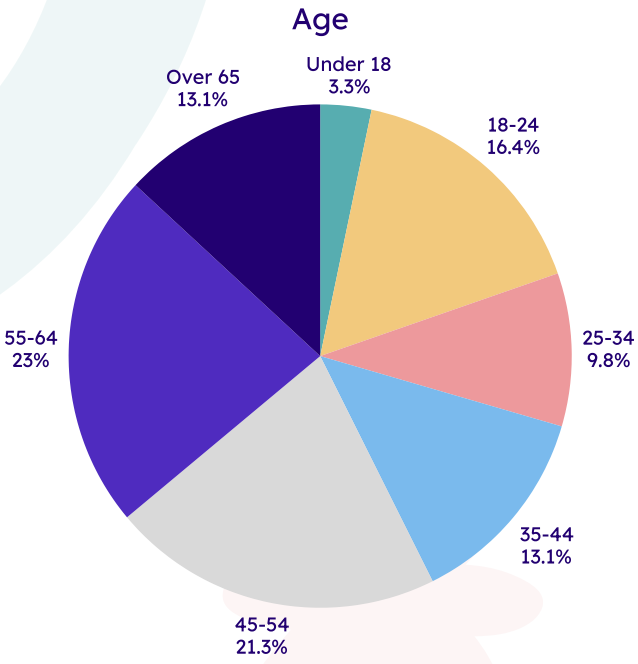
= 3 people



Volunteering statistics

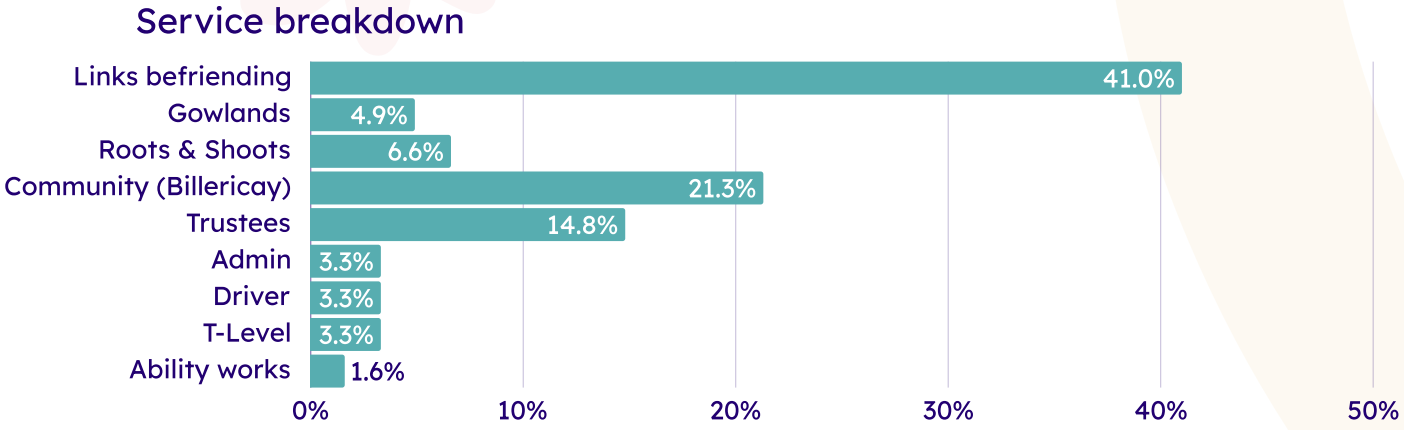








On average, our volunteers give 193 hours per week



Chris case study

Chris came to Hamelin with a background in IT, looking for a change and a role with real impact. He started off volunteering in our IT studio, but soon saw first-hand the incredible work our support staff were doing.



Inspired, he took the leap, and now he's a full-time support worker at Hamelin, making a real difference in people's lives every day.

He said: "Volunteering was a great way for me to build the confidence and skills I needed to pursue a new career.

"Without that initial experience of everyone being very supportive, building my confidence to know that I could do the job, I don't think I would have pursued the support work role, no, but I'm glad that I did."

Katie case study

Katie volunteers on Hamelin's Links befriending programme, helping people to access their community, make friends, and have fun.



Despite living with cerebral palsy, Katie is driven to support others and show that disabled people can help make a difference too.

She said: "I wouldn't be where I am today without the help I receive, so if I can help someone else it really makes me feel like I'm doing something.

"I've always been keen and willing to help people, I feel you get what you give."

Fundraising

Since the charity began investing purposefully in fundraising in 2022, income from donations has increased year on year, with the latest year showing an increase in fundraised income of 67% versus 2023/24.

Investing in fundraising has formed a key pillar of Hamelin's strategy during 2022-2025. It's important that we reduce reliance on statutory funding; giving greater flexibility about how we use our funds to support autistic people and people with learning disabilities, as well as helping mitigate future financial risks associated with over-reliance on a small number of public sector partners. Fundraising represented 10.7% of total income in 2024/25, compared to just 0.2% in 2020/21.

Speculative fundraising income
(excluding legacies and commercial income):



=£10,000

2024/25 £416,329

2023/24 £248,008



2022/23 £120,974



2021/22 £17,863

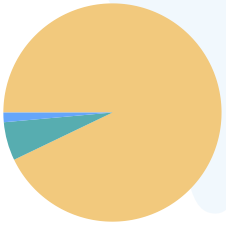


* The majority of Hamelin's income is through statutory contracts, however, fundraising activities are undertaken to complement the services we offer. Hamelin raises funds from the public through activities including direct donations, online giving platforms, fundraising events, and community collections. Hamelin carries out fundraising directly through its staff and volunteers. No professional fund-raisers or commercial participators were engaged. The charity is registered with, and follows the guidance of, the Fundraising Regulator. It adheres to the Code of Fundraising Practice, which provides a voluntary standard for charitable fundraising in the UK. There were no failures to comply with the Code of Fundraising Practice during 2024/25 (2023/24: 0). All fundraising activities were overseen by the charity's staff, with regular reporting to the trustees to ensure compliance with relevant standards and guidance. Hamelin is committed to protecting vulnerable people and the wider public in its fundraising activities. It ensures that: a) There is no unreasonable intrusion on a person's privacy. b) There are no unreasonable or persistent approaches for donations. c) No undue pressure is placed on any person to give money or other property. The trustees consider that the charity's fundraising approach is respectful, transparent and aligned with good practice. The charity received 0 complaints in 2024/25 (2023/24:0)

The key fundraising focus during 2024/25 was the implementation and execution of a proactive grant funding regime. The charity invested in a new part-time role; Trusts and Foundations Manager, to add capacity and specialist skills to the income generation team. This role has already had a positive impact, enabling Hamelin to remain appraised of current and upcoming grant funding opportunities, giving capacity to relationship building and management, bid writing and report facilitation.

Break down of fundraising income by category:

- Grants
- Corporate and community donations
- Other (inc. Gift aid and lottery)



Fundraising consists predominantly of grant income (93% of all fundraising income). We anticipate that this will remain the case over the next 24 months at least. Although trusts and foundations are tightening their belts, and funding is becoming more competitive, our cause and service profile is easier to articulate to grant giving bodies thorough extensive cases for support, rather than as an elevator pitch to 'the man in the street'.

Corporate and community buy-in has been difficult, with individual events, such as the Christmas tree collection, digital activities, stalls at community events, generally only leveraging a few £00, to the low £000's. To date though, our focus has been on building relationships with philanthropic organisations and our systems partners, with little resource directed towards other funding streams. From 2025/26 onwards, we will pivot towards individual and corporate supporters with more intent.

Our ambition over the next 5 years is to increase our non-statutory funding to a point where at least 50% of funds come from alternative sources to the NHS and local authorities.

In 2025/26 Hamelin will continue to invest in fundraising, shifting our focus to the implementation of a corporate and community partnerships programme. To achieve this, we aim to recruit another new role to give capacity for building relationships with local and regional businesses, individual donor acquisition and planning and execution of fundraising events. We're confident of another strong fundraising performance in 2025/26, with an aim to secure at least £324,000 during the year.

Fundraising Return on Investment (ROI)

2024/25 677% (up from 417% in 2023/24)

Investment	Return

Thank you

The board of trustees is very conscious of the energy, passion and professionalism required to take Hamelin on this journey and would like to thank all staff for their work and their willingness to embrace positive change.

Furthermore, the board would like to thank all partners that the charity works with for their support over the last 12 months. The wider community of people and businesses that we operate with is critical to amplifying our reach and impact. Our work is only possible because of our funders and supporters who this year included:



Plus many other generous individuals that we cannot thank in full here.

The board is hugely grateful for the support of the families and individuals in developing and supporting the charity and truly believes that this support is what has helped Hamelin move into this new era.

What we want to achieve 2025/26

Re-design and launch of our new 'Community' offer
We will take time to review all of our services that promote development of skills and independence, including our day opportunities and social prescribing, employment and befriending pilots. We will understand how we can offer the full range of benefits from these services to a far greater number of people, including those who do not have access to funding. We will roll-out a clearer and more consistent offer to cover as much of Essex as finances allow.

Investment in new operational management structure
We recognise that in order to improve our service offer, we need to be clear about the purposes of our services and bring in leadership roles with the specific skills needed to drive development and innovation in different ways. In 2025/26 we will recruit new Heads of Community and Respite, to add this skill and capacity.

Development of a digital support offer – the 'IHub'
The engagement work that we undertook as part of developing the 2025-28 strategy told us very clearly that people, families and external professionals need support to plan for their future lives, understand resources available to them and to educate themselves about learning disabilities and neurodivergence. We will launch the first phase of our IHub, which will provide online self-help guides, digital signposting and remote support via telephone and email.

Diversification of income
We will continue to move away from a reliance on statutory funding through securing at least £324,000 of fundraised income. We will do this through investment in the fundraising team, appointing a new Community Partnerships Manager. We will also investigate other sources of funding, including setting up a commercial trading vehicle.

Progress towards digitisation
To increase administrative efficiency and provide a better experience for people engaging in our services, we will move our booking and rostering processes online. This transition will have the added benefits of saving staff time and enabling us to raise visibility of our offer.

Legal and Administrative Information

Trustees and Directors:	Mr Graham Woodham (Chair) Mrs Vicky Waldon Mr James Bishop Mrs Laura Bryant Mr James Wilson Mr Aaron Pottle (appointed May 2024) Mr Jamie Gaiger (appointed January 2025) Mr Stephen Nightingale (appointed March 2025) Ms Laura Marshall (appointed March 2025) Mr Tom Sterry MBE (resigned February 2025) Mr Simon Pitts (resigned June 2024)
Chief Executive & Company Secretary:	Mr Mark Watkins
Company Number:	2650043 (England and Wales)
Charity Number:	1004432
Registered Office:	19 Radford Crescent Billericay Essex, CM12 0DU
Banker:	National Westminster Bank PLC 29 East Walk Basildon Essex, SS14 1HD
Auditors:	Price Bailey LLP 3rd Floor, 24 Old Bond St, Mayfair, London W1S 4AP
Legal Advisor:	Fisher Jones Greenwood LLP 102 High Street Billericay Essex, CM12 9BY

Trustees Responsibilities Statement

Trustees Responsibilities

The trustees (who are also directors of Hamelin Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in The Charities Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable group will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ in other jurisdictions.

The accounts have been prepared in accordance with the Companies Act 2006, the Charities Act and SORP under FRS 102 2019.

Structure, Governance & Management

The trustee board oversees the work of the charity and agrees strategic direction. The new structure is in place and allowing the full board to concentrate on strategic issues.

Trustees have a formal induction, which includes introductions to all services of the charity, in addition to a comprehensive induction pack. A trustee training log has now been implemented, furthermore, trustees access external courses dedicated to developing knowledge of their roles and responsibilities and at year end it is the intention of the board to conduct trustee appraisals.

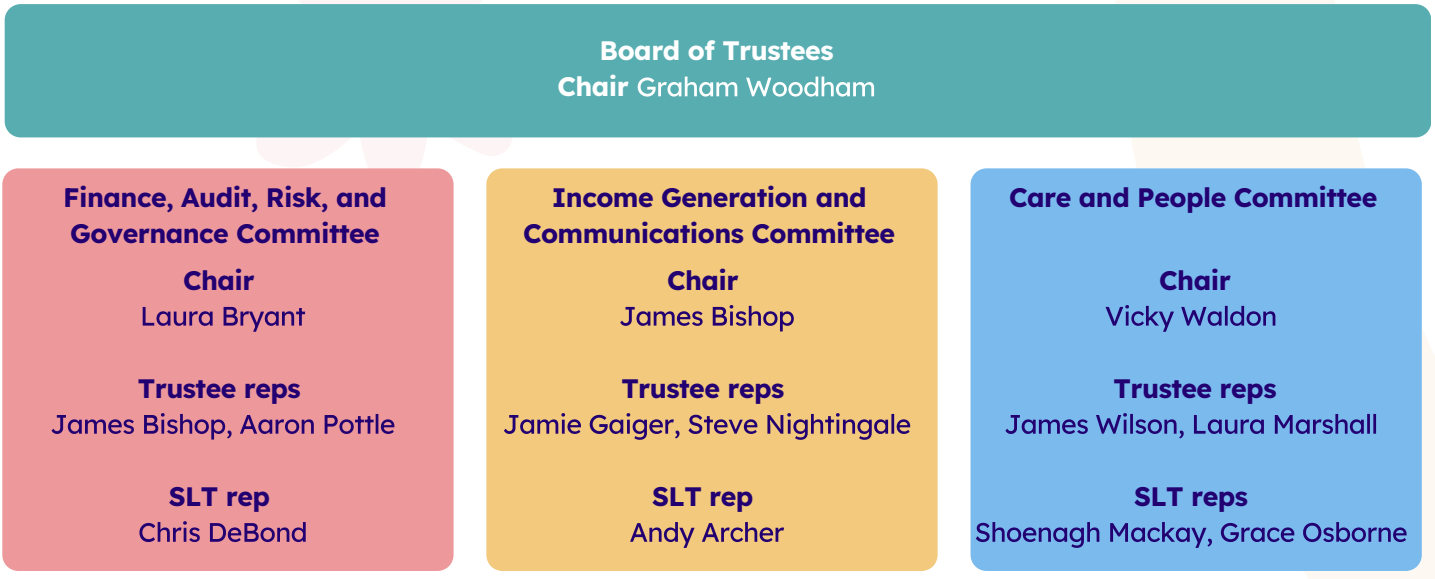
The Chief Executive (CE) has the delegated operational responsibility for the day-to-day management of the organisation. The Senior Leadership Team (SLT) supports the CE in implementing charity strategy and delivery of business plans.

Objectives & Activities

Trustees and the SLT review the charity's principal objects and strategy each year, capturing targets and objectives in annual business plans. Activities outlined in the plans ensure that the charity remains focused on stated charitable purpose and public benefit as well as delivering on the strategic goals. Trustees monitor performance against the operating plan regularly via the quarterly board meetings.

Each committee oversees a distinct aspect of the charity's overall performance. The chair of each committee (structure outlined below) is responsible for ensuring the charity delivers key performance indicators and highlighting identified risks and successes to the full board of trustees.

Governance structure



Financial review

The overall position for 2024/25 shows an operating surplus of £101,888 (2024: deficit of £200,918). It is the policy of the trustees to ensure that all funds spent are for the purposes of promoting the relief of autistic people, or people who have a learning or physical disability.

Restricted funds are limited to the use for which they were given and cannot be spent until the project is available. Amounts in the restricted funds relate mainly to specific donations for equipment.

The board of trustees are responsible for reviewing and setting the salary levels of the key management personnel within the organisation. This includes reviewing the current market and benchmarking against other similar organisations in our sector.

Designated and unrestricted funds

Strategic funds have been earmarked by the trustees for particular future projects and these are detailed in note 10 of the accounts. The charity takes decisions on the timing of the actual commitment and spending of the funds in line with organisational priorities and cash flow considerations.

Part of the charity's income is from charges made to a number of local authorities for care services provided, for example, the social care departments of Essex, Southend, Thurrock, the London Boroughs of Havering and Barking & Dagenham. Funding is also received from the NHS. Increasingly, the people we support, their carers and advocates are taking social care personal budgets as direct payments, which they commit to the services that Hamelin provides. The charity continues to develop wider funding routes into new markets and also from non-statutory funders, enabling Hamelin to further develop and deliver support and services across East Anglia.

The charity's assets are the buildings, furniture, fixtures/fittings, and vehicles in daily use by the people the charity supports. Details and movements in fixed assets are set out in note 6. The unrestricted funds are required to finance the fixed assets of the charity and to provide a working reserve for running the organisation. The trustees believe that this should be no less than three months of the general running costs where possible.

As of 31st March 2025, the group had £1,851,937 unrestricted reserves (23/24: £1,673,470 of which £1,285,721 is free reserves (23/24: £1,096,767). The free reserves are equivalent to 3.5 months general running costs based on current monthly expenditure.

Risk

The charity continues to develop the risk matrix which has been agreed by the board. This process tracks risk at tactical and strategic levels through ongoing and relevant mitigation plans. Emerging risks are also examined, thus enabling the charity to be forward thinking. Trustees regard the most significant risks to the organisation as follows:

- Failure to safeguard the people we support and / or families. This risk is monitored through service audits, reviews and ensuring safeguarding policies and procedures meet best practice guidelines, and staff training and induction processes cover safeguarding as well as regular staff supervision.

- Ongoing viability and sustainability of the charity. The identified risk is that costs for the high-quality care that the charity provides exceeds income to the extent where reserves are exhausted, and liquidity is threatened. This is addressed by ongoing negotiation with funding authorities, removal of all non-essential costs throughout the whole organisation and efficient use of assets as well as identification of non statutory income streams. Organisational sustainability forms a key element of the ongoing future strategy.

- Reputation. This risk is controlled through delivery of well-led, compliant services that meet the standards set by regulatory bodies (for example The Care Quality Commission (CQC), Charity Commission and the Social Housing Regulator) which are monitored at board as well as operational level. Services continue to be monitored and audited by external and internal personnel using CQC frameworks.

Auditors

This report has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the board of directors and trustees on 29th September 2025 and signed on its behalf.

Hamelin Trust
19 Radford Crescent,
Billericay,
Essex,
CM12 ODU



Graham Woodham

Independent auditor's report to the members of Hamelin Trust

Opinion

We have audited the financial statements of Hamelin Trust Limited (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31st March 2025 which comprise of the Consolidated Statement of financial activities, the Group and Parent Charitable Company Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31st March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 25, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charitable Group and the sector in which it operates and considered the risk of the Charitable Group not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Group this included compliance with the Charities Act 2011 and Companies Act 2006.

The risk were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific proecudres to address the risks identified. These included the following:

- Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Comission, agreeing the financial statement disclosures to underlying supporting documentation, and enquiries of management and officers of the Charitable Group. We have also reviewed the proedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission.
- Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We reviewed sustems and procedures to identify potential areas of management override risk and evaluated the business rationale of significant transactions to identify large or unusual transactions. We reviewed key authorisation procedures and decision making processess for any unusual or one off transactions.
- We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates, including treatment of legacies and grant income, and the valuation of investments.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

Independent auditor's report to the members of Hamelin Trust

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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Suzanne Goldsmith FCA (Senior Statutory Auditor)

For and on behalf of
Price Bailey LLP,
Statutory Auditor

3rd Floor,
24 Old Bond St,
Mayfair,
London
W1S 4AP

9th October 2025

Consolidated statement of financial activities

For The Year Ended 31st March 2025

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted £	Restricted £	Total £	2024 £
Income from:					
Charitable activities					
Fee income	3	2,944,162	-	2,944,162	2,646,043
Income from clients and other bodies	3	470,615	-	470,615	418,078
Other	3	391,942	58,456	450,398	385,604
Donations & legacies					
Donations	3	27,397	-	27,397	20,460
Legacies	3	-	-	-	-
Income from investments					
Interest on cash deposits		2,819	-	2,819	2,925
Total income		**3,836,935**	**58,456**	**3,895,391**	**3,473,110**
Expenditure on					
Raising funds					
Fundraising & publicity		146,514		146,514	123,877
Charitable activities					
Adult resource centre & community support		1,108,327	60,690	1,169,017	1,212,892
Adult residential care		847,040	275	847,315	866,247
Adult respite care		1,586,127	17,480	1,603,607	1,464,129
Other		21,115	5,935	27,050	6,883
Total expenditure	4	**3,709,123**	**84,380**	**3,793,503**	**3,674,028**
Net (expenditure)		**127,812**	**(25,924)**	**101,888**	**(200,918)**
Unrealised gain/(loss) on investments		50,655	-	50,655	10,915
Net movement in funds		**178,467**	**(25,924)**	**152,543**	**(190,003)**
Total funds b/fwd		**1,673,470**	**653,512**	**2,326,982**	**2,516,985**
Total funds carried forward		**1,851,937**	**627,588**	**2,479,525**	**2,326,982**

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year. All income and expenditure relates to continuing activities.

The comparative consolidated Statement of Financial Activities can be found on page 57 (note 17).

The attached notes on pages 37 to 67 form part of these accounts.

Consolidated statement of financial activities

Balance sheet
(as at 31st March 2025)

	Notes	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Fixed assets					
Tangible fixed assets	6	1,797,749	1,640,932	1,835,546	1,678,076
Investments	7	996,476	996,478	988,378	988,380
		2,794,225	**2,637,410**	**2,823,924**	**2,666,456**
Current assets					
Debtors	8	532,224	691,441	335,657	492,891
Cash at bank and in hand		52,503	46,474	42,950	37,993
		584,727	**737,915**	**378,607**	**530,884**
Creditors due within one year	9	(276,952)	(273,325)	(231,427)	(226,236)
Net current assets		307,775	464,590	147,180	304,648
Creditors - amounts falling due after more than one year	9	(622,475)	(622,475)	(644,122)	(644,122)
Net assets		2,479,525	2,479,525	2,326,982	2,326,982
Funds					
Restricted	10	627,588	627,588	653,512	653,512
Unrestricted					
Designated	10	41,333	41,333	41,333	41,333
General	10	1,810,604	1,810,604	1,632,137	1,632,137
Total funds		**2,479,525**	**2,479,525**	**2,326,982**	**2,326,982**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The net movement in funds for the parent charity was a surplus of £152,543 (2024: deficit of £210,565).

Approved for issue by the Board of Trustees and signed on its behalf on the 29th September 2025.



Graham Woodham,
Chair of the board of trustees.

Company registration number 02650043.

Consolidated statement of financial activities

Consolidated cash flow statement
(for the year ended 31st March 2025)

	Notes	2025 £	2024 £
Net cash flow from operating activities	1.1	69,803	(66,485)
Cash flows from investing activities			
Payments to acquire fixed assets		(35,065)	(29,383)
Interest received		42,819	2,925
Disposal of fixed assets		-	2,500
Investment management fee		2,557	7,776
(Decrease)/increase in cash before financing activities		80,114	(82,667)
Cash flows from financing activities			
Loan repayments		(21,137)	(19,659)
Loan interest paid		(49,424)	(32,448)
		(70,561)	(52,107)
Change in cash and cash equivalents in the reporting period	1.2	9,553	(134,774)
Cash and cash equivalents b/fwd		42,950	177,724
Change in cash and cash equivalents during the year		9,553	(134,774)
Cash and cash equivalents c/fwd		52,503	42,950

(for the year ended 31st March 2025)

1.1 Cash flows from operating activities	2025 £	2024 £
Net (expenditure)/surplus for the year	101,888	(200,918)
Depreciation of tangible fixed assets	80,662	85,919
(Increase)/decrease in debtors	(204,367)	(38,008)
Increase/(decrease) in creditors	45,015	59,499
(Profit)/loss on sale of fixed assets	0	(2,500)
Interest received	(2,819)	(2,925)
Interest paid	49,424	32,448
Net cash generated from operating activities	**69,803**	**(66,485)**

1.2 Analysis of changes in cash and cash equivalents	2025 £	2024 £	Movement in the year
Cash at bank and in hand net of overdraft	52,503	42,950	9,553

1.3 Analysis of changes in financing during the year	2025 £	2024 £	Movement in the year
Bank loan	655,433	676,570	(21,137)
	655,433	**676,570**	**(21,137)**

1.4 Analysis of changes in net debt	2024 £	Cash flow £	31st March 2025 £
Cash at bank and in hand net of overdraft	42,950	9,553	52,503
Debt due	(676,570)	21,137	(655,433)
	(633,620)	**30,690**	**(602,930)**

1) Accounting policies

Company Information
Hamelin Trust is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU. The company number is 2650043 and charity number is 1004432.

1.1) Accounting conventions

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP 2019), the Companies Act 2006 and Charities Act 2011.

Hamelin Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The financial statements have been prepared under the historical cost convention with the exception of investments which is at revalued cost. The principal accounting policies adopted are set out below.

Basis of Preparation of Group Financial Statements
These financial statements consolidate the results of the charity, and its trading subsidiary on a line by line basis. A separate Statement of Financial Activities, or Income and Expenditure Account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The result of the charity, before consolidation, was a surplus of £82,842 (2024: deficit £226,260)

1.2) Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the company will continue in operational existence for the foreseeable future. They are not aware of any uncertainties which would cause doubt on the company's ability to continue as a going concern for the 12 months following the approval of these financial statements.

The charity's strategy has been to close or restructure loss making services in order to return the charity into generating a surplus after several years of operating deficits.

1.3) Income

Income includes revenue from fees (from all sources), donations, hydrotherapy pool sessions (net of VAT) and proceeds from fund raising activities receivable in the period.

Fee income, income from clients and other bodies and other income is recognised in the period in which the services are provided.

Voluntary income, donations and legacies are accounted for as received by the charity, or, in regards to legacies, when entitlement and certainty can be confirmed.

Project income is recognised in the period in which the sale relates to.

Interest is recognised as received by the charity.

In accordance with FRS 102 and the Charities SORP (FRS 102) 2019, the economic contribution of general volunteers is not recognised in the accounts.

1.4) Expenditure

Expenditure is recognised on an accruals basis as a liability as it is incurred and is reported as part of the expenditure to which it relates.

Costs are allocated on a direct basis where possible to specific services with support costs allocated on the basis of time spent on activities.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Support & Governance costs:
Support costs comprise those costs which are incurred directly in support of expenditure on the objectives of the charity and include governance costs, finance, and office costs. Support costs include irrecoverable VAT.

Support costs are allocated to each of the activities directly based on the proportion of costs against total expenditure.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its services.

1.5) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.
Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of assets to their anticipated residual values evenly over their expected useful lives, on a straight line basis, as follows:

50 years	Freehold buildings
30 years	Hydrotherapy Pool
20 years	Leasehold & Buildings improvements
4 years	Motor vehicles
10 years	Fixtures & Fittings
3 years	Equipment
10 years	Plant (HTS Ltd)

All assets over £1,000 are capitalised.

Investment properties are included within current assets at fair value with any changes in fair value recognised in the Statement of Financial Activities.

1.6) Investments

The charity Hamelin Trust wholly owns the trading subsidiary Hamelin Trust Services Ltd and owns the £2 share capital invested in that entity.

Investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing bid market price, except for the shares in the trading subsidiary which are carried at cost.

The SOFA includes the net gains and losses arising on revaluation and disposal throughout the year.

The charity has funds invested in a multi-purpose charity investment fund which is managed by Cazanove and the value of the fund is revalued in the financial statements every year and the management fees are allocated within the SOFA.

1.7) Financial instruments

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Other financial assets
Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairments of financial assets
Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in profit or loss.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Basic financial liabilities
Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

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

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

Derecognition of financial liabilities
Financial liabilities are derecognised when, and only when, the company's obligations are discharged, cancelled, or they expire.

1.8) Cash and cash equivalents

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

1.9) Value Added Tax

From 1st April 2008 Hamelin Trust became registered for VAT, but due to the majority of its supplies being exempt from VAT it cannot recover VAT suffered on most of its core activities. VAT is recoverable in the subsidiary, hence in the group Statement of Financial Activities sums relating to the subsidiary have been shown net of VAT.

1.10) Pension contributions

The charity makes contributions to a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme. The contributions to the scheme are all unrestricted.

1.11) Fund accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes. Further details can be found in note 11 to the accounts.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further details can be found in note 10 to the accounts.

2) Significant judgements & estimates

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other facts that are considered to be relevant.

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

In the view of the trustees in applying the accounting policies adopted, the only source of estimation uncertainty is the useful economic life of tangible fixed assets, which is sensitive to changes in the useful economic lives and residual value of the assets. These are reassessed annually to reflect current estimates, based on technological advancements, future investments, economic utilisation and the physical condition of the assets.

3) Income summary

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2025 Total £
Income analysis:				
Charitable activities:				
Primary fee income	2,935,882	-	2,935,882	2,637,333
Mobility income	8,280	-	8,280	8,710
Total fee income	**2,944,162**	-	**2,944,162**	**2,646,043**
2024 comparative figures of £2,646,043 is all unrestricted income.				
Project attendance income	470,615	-	470,615	418,078
Total income from clients and other bodies	**470,615**	-	**470,615**	**418,078**
2024 comparative figures of £418,078 is all unrestricted income				
Other charity income	391,942	58,456	450,398	385,604
Total other income	**391,942**	**58,456**	**450,398**	**385,604**
2024 comparative figures of £385,604 total & £58,456 of this was restricted				
Donations & legacies	27,397	-	27,397	20,460
2024 comparative figures include £20,460 is all unrestricted income.				

4) Expenditure summary

	Direct Costs £	Support £	2025 Total £	Direct Costs £	Support £	2025 Total £
Total expenditure analysis:						
Raising funds						
Fundraising & publicity	-	146,514	146,514	-	123,877	123,877
Total raising funds	**-**	**146,514**	**146,514**	**-**	**123,877**	**123,877**
Charitable activities						
Adult community resources and projects	1,138,528	30,489	1,169,017	1,183,467	29,425	1,212,892
Adult residential care	830,211	17,104	847,315	849,740	16,507	866,247
Adult respite care	1,576,836	26,771	1,603,607	1,438,292	25,837	1,464,129
Work experience & employment projects	-	-	-	-	-	-
Other	27,050	-	27,050	6,883	-	6,883
Total charitable activities	**3,572,625**	**74,364**	**3,646,989**	**3,478,382**	**71,769**	**3,550,151**
Total expenditure	**3,572,625**	**220,878**	**3,793,503**	**3,478,382**	**195,646**	**3,674,028**

Net income is stated after charging:	**2025 £**	**2024 £**
Depreciation	80,662	85,919
Audit fees	19,200	18,750
Non audit fees	3,200	3,960
Interest on loan	49,424	32,448

5) Staff costs, trustee remuneration & expenses and the cost of key personnel

	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Wages and salaries	2,409,323	2,403,188	2,367,315	2,361,202
Redundancy costs (1 individual)	-	-	12,848	12,848
Social security costs (3 individuals)	185,990	185,573	174,316	173,928
Pension contributions	46,446	46,335	42,684	42,585
Total	**2,641,759**	**2,635,096**	**2,597,163**	**2,590,563**

The average number of staff employed by the charity during the year was as follows:	**2025**	**2024**
Direct charitable work	107	108
Administrative	8	8
Total	**115**	**116**

Key management personnel include the trustees, Chief Executive and the Senior Management Team. The total employee benefits of the charity's key management personnel including employer national insurance costs were £372,636 (2024: £337,784). The senior management team comprises of Chief Executive, Director of Income Generation & Communications, Director of People, Director of Care and Associate Director of Finance.

Volunteers play a keen role in helping the charity deliver its objectives. The staff costs and numbers do not include any adjustment for the work carried out by volunteers. The value of this work cannot be quantified.

	2025	2024
Employees who received an annual salary between £60,000 and £70,000	2	2
Employees who received an annual salary between £70,000 and £80,000	-	1
Employees who received an annual salary over £80,000	1	-

6) Tangible fixed assets

Group	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & fittings £	Total £
Cost					
At 1st April 2024	2,358,962	419,897	530,515	613,538	3,922,912
Additions	-	4,353	8,953	29,559	42,865
Disposals	-	-	(65,951)	(68,163)	(134,114)
At 31st March 2025	2,358,962	424,250	473,517	574,934	3,831,663
Depreciation					
At 1st April 2024	742,300	324,828	528,004	492,234	2,087,366
Charge for year	43,287	5,894	1,758	29,723	80,662
Disposals	-	-	(65,951)	(68,163)	(134,114)
At 31st March 2025	785,587	330,722	463,811	453,794	2,033,914
Net book value					
At 31st March 2025	1,573,375	93,528	9,706	121,140	1,797,749
At 1st April 2024	1,616,662	95,069	2,511	121,304	1,835,546

Charity	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & fittings £	Total £
Cost					
At 1st April 2024	2,202,141	419,897	464,564	545,375	3,631,977
Additions	-	4,353	8,953	29,559	42,865
Disposals	-	-	-	-	-
At 31st March 2025	2,202,141	424,250	473,517	574,934	3,674,842
Depreciation					
At 1st April 2024	742,296	324,828	461,514	425,263	1,953,901
Charge for year	43,287	5,894	1,758	29,070	80,009
Disposals	-	-	-	-	-
At 31st March 2025	785,583	330,722	463,272	454,333	2,033,910
Net book value					
At 31st March 2025	1,416,558	93,528	10,245	120,601	1,640,932
At 1st April 2024	1,459,845	95,069	3,050	120,112	1,678,076

7) Investments

	Listed investment	Cash	2025 Group £	2025 Charity £
Investment in subsidiary			-	2
Other listed investments:				
At 1st April 2024	-	988,378	988,378	988,378
Cash transfer	-	(40,000)	(40,000)	(40,000)
Investment management fees	-	(2,557)	(2,557)	(2,557)
Unrealised (losses)/gains in the year	-	50,655	50,655	50,655
At 31st March 2025	-	996,476	996,476	996,478

	Listed investment	Cash	2024 Group £	2024 Parent £
Investment in subsidiary			-	2
Other listed investments:				
At 1st April 2023	912,849	72,390	985,239	985,239
Investment Tfr to cash	(912,849)	912,849	-	-
Investment management fees	-	(7,776)	(7,776)	(7,776)
Unrealised (losses)/gains in the year	-	10,915	10,915	10,915
At 31st March 2024	-	988,378	988,378	988,380

The charitable company controls one subsidiary. Hamelin Trust Services Limited company number 02544279 is registered in England and Wales.

An investment of £2 is held by Hamelin Trust in Hamelin Trust Services Limited. This represents the cost of acquiring the whole of the ordinary share capital of the company. Hamelin Trust Services Limited is used for non-primary purpose trading activities.

The results of Hamelin Trust Services Limited are consolidated into the group financial statements. Available profits are distributed to the charitable company see note 13 for details.

Post Balance Sheet Events:
After the year end, the trade and assets of Hamelin Trust Services Limited transferred to the charity and the investment in Hamelin Trust Services Limited was sold for a sum of £500,000. These funds will be used for charity development.

8) Debtors

	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Trade debtors	328,824	328,824	243,068	243,068
Other debtors	15,824	15,548	15,905	15,782
Prepayments	187,576	187,576	76,684	76,684
Owed by Trading Subsidiary	-	21,440	-	13,971
Loan to Trading Subsidiary	-	138,053	-	143,386
Total	**532,224**	**691,441**	**335,657**	**492,891**

All amounts shown under debtors fall due for payment within one year except the amount owed by trading subsidiary of £138,053 (2024: £143,386). This debt is under formal loan agreement secured by first legal charge over the freehold property owed by the subsidiary company.

Interest is charged on the loan at 2% per annum. The loan is repayable by monthly instalments over a period of 25 years ending in October 2045. £5,441 (2024: £5,333) is due within one year with the balance of £132,612 (2024: £138,053) being due in more than one year.

9) Creditors

	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Amounts falling due within one year				
Bank loans	32,958	32,958	32,448	32,448
Trade creditors	94,534	93,707	59,065	58,830
Other creditors	132,602	132,602	119,969	119,969
Corporation tax provision	-	-	2,131	-
Accruals	16,858	14,058	17,814	14,989
Owed to Trading Subsidiary	-	-	-	-
Total	**276,952**	**273,325**	**231,427**	**226,236**
Amounts falling due after more than one year				
Bank loan	622,475	622,475	644,122	644,122
Total	**622,475**	**622,475**	**644,122**	**644,122**
Analysis of loans				
Debt due within one year	32,958	32,958	32,448	32,448
Between one and two years	33,482	33,482	32,958	32,958
Between two and five years	203,524	203,524	203,524	203,524
Due after five years	385,469	385,469	407,640	407,640

Other creditors include £83,431 (2024: £82,275) in respect of taxation and social security costs.

The bank facilities are secured by first legal charges over the freehold property owned by the charity, and a debenture over all assets of the charity. Interest is charged on the loan at 2.5% per annum above base rate.

10) Reserves

It is the policy of the trustees to ensure that all of the funds spent are for the purposes of promoting the relief of people of all ages who have learning disabilities and/or physical disability and/or sensory impairment and/or are suffering mental distress.

Restricted Funds are limited to the use for which they were given.

Designated Funds have been earmarked by the trustees for a particular future project.

The Unrestricted Funds are required to supply the fixed assets of the charity and to provide a working reserve for running Hamelin.

Movements on group reserves - 2025	Balance brought forward 1/4/24 £	Income £	Expenditure £	Balance carried forward 31/3/25 £
Designated funds	41,333	-	-	41,333
Unrestricted funds	1,632,137	3,887,590	3,709,123	1,810,604
Restricted funds:				
Central Office	219,581	58,456	64,391	213,646
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	200,825	-	7,154	193,671
Hydro Pool	171,619	-	10,326	161,293
Hamelin Trust Projects	21,494	-	2,234	19,260
Bungalow	1,375	-	275	1,100
Total restricted funds	**653,512**	**58,456**	**84,380**	**627,588**
Total	**2,326,982**	**3,946,046**	**3,793,503**	**2,479,525**

Movements on group reserves - 2024	Balance brought forward 1/4/23 £	Income £	Expenditure £	Balance carried forward 31/3/24 £
Designated funds	64,083	-	22,750	41,333
Unrestricted funds	1,749,292	3,367,114	3,484,269	1,632,137
Restricted funds:				
Central Office	249,509	116,911	146,839	219,581
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	207,979	-	7,154	200,825
Hydro Pool	181,945	-	10,326	171,619
Hamelin Trust Projects	23,909	-	2,415	21,494
Bungalow	1,650	-	275	1,375
Total restricted funds	**703,610**	**116,911**	**167,009**	**653,512**
Total	**2,516,985**	**3,484,025**	**3,674,028**	**2,326,982**

Reserves continued

Movements on charity reserves - 2025	Balance brought forward 1/4/24 £	Income £	Expenditure £	Balance carried forward 31/3/25 £
Designated funds	41,333	-	-	41,333
Unrestricted funds	1,632,137	3,887,590	3,709,123	1,810,604
Restricted funds:				
Central Office	219,581	58,456	64,391	213,646
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	200,825	-	7,154	193,671
Hydro Pool	171,619	-	10,326	161,293
Hamelin Trust Projects	21,494	-	2,234	19,260
Bungalow	1,375	-	275	1,100
Total restricted funds	**653,512**	**58,456**	**84,380**	**627,588**
Total	**2,326,982**	**3,946,046**	**3,793,503**	**2,479,525**

Movements on charity reserves - 2024	Balance brought forward 1/4/23 £	Income £	Expenditure £	Balance carried forward 31/3/24 £
Designated funds	64,083	-	22,750	41,333
Unrestricted funds	1,749,288	3,325,714	3,442,865	1,632,137
Restricted funds:				
Central Office	249,509	116,911	146,839	219,581
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	207,979	-	7,154	200,825
Hydro Pool	181,945	-	10,326	171,619
Hamelin Trust Projects	23,909	-	2,415	21,494
Bungalow	1,650	-	275	1,375
Total restricted funds	**703,610**	**116,911**	**167,009**	**653,512**
Total	**2,516,981**	**3,442,625**	**3,632,624**	**2,326,982**

The designated and restricted funds are allocated between specific projects, as follows:

	Charity & Group Designated funds 2025 £	Charity & Group Restricted funds 2025 £	Charity & Group Designated funds 2024 £	Charity & Group Restricted funds 2024 £
Central Office	35,000	213,646	35,000	219,581
Hamelin House	-	38,618	-	38,618
Sutton Bridge Farm	822	193,672	822	200,826
Hydro Pool	-	161,292	-	171,619
Exchange	1,157	-	1,157	-
Hamelin Trust Projects	-	19,260	-	21,493
Bungalow	4,354	1,100	4,354	1,375
Total	**41,333**	**627,588**	**41,333**	**653,512**

Purposes of restricted funds:
Central Office: Restricted fixed assets to help the charity meet and deliver its charitable aims & objectives
Hamelin House: Restricted funding provided to improve equipment and vehicles to support the service delivery
Sutton Bridge Farm: Restricted fixed assets to support the service delivery
Hydropool: Restricted fixed asset & funding to cover maintenance and upgrade costs or service
Hamelin Trust Projects: Restricted fixed assets to support the service delivery
Bungalow: Restricted fixed assets to support the service delivery

Purposes of designated funds:
Central Office: For the future development of ICT infrastructure, strategic development and equipment replacement
Sutton Bridge Farm: For Gowlands general equipment and activity equipment
Exchange: For Exchange computer equipment and sensory equipment
Hamelin Trust Projects: For tools & equipment for projects
Hydropool: For general running and maintenance of the pool
Bungalow: For Bungalow equipment

Analysis of group fund balances between net assets:

	Total 2025 £	Restricted 2025 £	Unrestricted 2025 £
Tangible fixed assets			
Freehold premises	1,573,375	555,740	1,017,635
Other	224,374	20,360	204,014
Investments	996,476	-	996,476
Current assets	584,727	51,488	533,239
Current liabilities	(276,952)	-	(276,952)
Long term liabilities	(622,475)	-	(622,475)
Total	**2,479,525**	**627,588**	**1,851,937**

	Total 2024 £	Restricted 2024 £	Unrestricted 2024 £
Tangible fixed assets			
Freehold premises	1,616,662	579,156	1,037,506
Other	218,884	22,868	196,016
Investments	988,378	-	988,378
Current assets	378,607	51,488	327,119
Current liabilities	(231,427)	-	(231,427)
Long term liabilities	(644,122)	-	(644,122)
Total	**2,326,982**	**653,512**	**1,673,470**

Analysis of parent company fund balances between net assets:

	Total 2025 £	Restricted 2025 £	Unrestricted 2025 £
Tangible fixed assets			
Freehold premises	1,416,558	555,740	860,818
Other	224,374	20,360	204,014
Investments	996,478	-	996,478
Current assets	737,915	51,488	686,427
Current liabilities	(273,325)	-	(273,325)
Long term liabilities	(622,475)	-	(622,475)
Total	**2,479,525**	**627,588**	**1,851,937**

	Total 2024 £	Restricted 2024 £	Unrestricted 2024 £
Tangible fixed assets			
Freehold premises	1,459,845	579,156	880,689
Other	218,231	22,868	195,363
Investments	988,380	-	988,380
Current assets	530,884	51,488	479,396
Current liabilities	(226,236)	-	(226,236)
Long term liabilities	(644,122)	-	(644,122)
Total	**2,326,982**	**653,512**	**1,673,470**

11) Trustees' remuneration

Trustees had expenses reimbursed during the year of £27 (2023: £nil). No other trustees received any remuneration, other employment benefits or expenses during the financial year (2024: £nil).

12) Pension costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in a fund administered by Standard Life plc. The pension costs represent contributions payable by the charity for pension benefits, which amounted to £1,001 (2024:£836) The charity also operates a second pension scheme through NOW Pensions as part of the auto enrolment scheme and the contributions payable by the charity amounted to £45,445 (2024:£41,848). £41,197 (2024:£29,081) of pension contributions are being held in current liabilities.

13) Results of related entities

Company Information

Hamelin Trust Services Limited is a limited company domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU, and registered company number is 02544279.

Hamelin Trust Services Limited which is incorporated in the UK, and is wholly owned by Hamelin Trust, operates as a registered provider of social housing. The taxable profits of the company are donated directly to Hamelin Trust. A summary of the trading results is shown below. There are no material changes in the operating costs from those incurred last year.

Summary profit and loss account	Total 2025 £	Total 2024 £
Turnover	41,400	41,400
Gross Profit	41,400	41,400
Staff costs	(6,663)	(6,600)
Other administration costs	(15,691)	(14,238)
Profit before taxation	19,046	20,562
Corporation tax provision		
Amount gift aided to Hamelin Trust	(19,046)	(20,562)
Retained in connected company	-	-
The assets and liabilities of the company are:		
Fixed assets	156,818	157,471
Current assets	6,305	5,080
Creditors: amounts falling due within one year	(30,508)	(24,495)
Creditors: amounts falling due in more than one year	(132,612)	(138,053)
Total net assets	3	3
Aggregate share capital and reserves	3	3

14) Related parties

Detailed here are the related party transactions between the charitable company and the trading subsidiary Hamelin Trust Services Limited:

	2025 £	2024 £
Cost recharged to HTS Ltd	12,063	13,600
Loan interest received from HTS Ltd	2,819	2,925
Gift aid transfer received from HTS Ltd	19,046	20,562

15) Membership

The company is limited by guarantee and does not have share capital. Each member has guaranteed a maximum of £1 in the event that the company is wound up is 8 (2024 - 8).

16) Financial instruments

Summary profit and loss account	2025 £	2024 £
Company carrying amount of financial assets Debt instruments measured at amortised cost	691,441	473,140
Company carrying amount of financial liabilities Measured at amortised cost	895,800	870,358
Group carrying amount of financial assets Debt instruments measured at amortised cost	532,224	315,906
Group carrying amount of financial liabilities Measured at amortised cost	899,427	875,549

17) Comparative statement of financial activities

Income from	Unrestricted £	Restricted £	Total 2024 £
Charitable activities			
Fee income	2,646,043	-	2,646,043
Income from clients and other bodies	418,078	-	418,078
Other	268,693	116,911	385,604
Donations & legacies			
Donations	20,460	-	20,460
Legacies	-	-	-
Income from investments			
Interest on cash deposits	2,925	-	2,925
Total income	**3,356,199**	**116,911**	**3,473,110**

Expenditure on	Unrestricted £	Restricted £	Total 2024 £
Raising funds			
Fundraising & publicity	123,877	-	123,877
Charitable activities			
Adult resource centre and community support	1,085,569	127,323	1,212,892
Adult residential care	857,975	8,272	866,247
Adult respite care	1,438,650	25,479	1,464,129
Work experience and employment projects	-	-	-
Other	948	5,935	6,883
Total expenditure	**3,507,019**	**167,009**	**3,674,028**
Net income/(expenditure)	(150,820)	(50,098)	(200,918)
Unrealised gains on investments	10,915	-	10,915
Net movement in funds	(139,905)	(50,098)	(190,003)
Total funds b/fwd	1,813,375	703,610	2,516,985
Total funds carried forward	**1,673,470**	**653,512**	**2,326,982**

HAMELIN TRUST

England & Wales - Charity number 1004432

Accounts

Hamelin

ANNUAL REPORT 2023-24

Company number: 2650043 (England and Wales)
Charity number: 1004432

September 2024

Introduction

02 Contents

03 Introduction

05 Our mission and values

06 Strategic report

06 Key activities
07 What we achieved 2023-24
26 What we want to achieve 2024-25
27 Our impact
32 Legal and administrative information
33 Trustees responsibilities statement
35 Financial review

37 Independent auditor's report

42 Consolidated statement of financial activities

45 Notes to the financial statements

Introduction

Welcome

We would like to say thank you to all who are involved with the charity, without you we could not achieve our aims. We would also like to thank the people we support and their families, who inspire us daily to continue developing our offer.

In this second year of our current 3-year strategy, the charity has seen significant continued growth, supporting 709 individuals plus their families (22/23: 400), whilst also investing in technology and our people. This growth is now even more vital as our communities and those we support continue to struggle in what are undeniably hard times.

This year we maintained investment in our staff, IT and the strategy itself, whilst being mindful of cost control. 86% of our income is directed towards service delivery (22/23: 92%). With net assets of over £3m (22/23: £2.5m), growth in revenue of 22% (22/23: 19%) and reserves in cash of £1m (22/23: £1m), our accounts show a planned deficit, but this has enabled growth and investment for the 23/24 year. We look to come out of deficit for the first time in many years in the 24/25 year as we then move to the next evolution of our strategy.

Our ambition to find innovative ways to support more of those in our community who need our support has seen us working with system partners to pilot new concepts. This has included increasing the reach of the Bfriends programme; implementing a Specialist Social Prescribing Team (SSPT) in the south of Essex; and supporting the NHS with secondments to the charity for their staff, delivering a greater understanding of the challenges faced by autistic people and people with learning disabilities for the health & social care system.

Hamelin has been one of a handful of Essex providers trialing Individual Service Funds (ISF); that allow individuals to choose the support they need at a time of their choosing, promoting the personalisation of health and social care.

We have also been delighted to work with schools, colleges and local universities, who have not only volunteered to support our work, but have also been involved in joint projects, adding value to our offer and raising awareness of neurodiversity and disability in our community.



Introduction

Our strategy recognises that we cannot do all this work alone. Greater advocacy is required so that communities, systems and the wider public understand the already positive impact individuals can have. This advocacy has involved us working at local levels with local groups; as part of the Essex Alliance and also as a key member of the Integrated Care System Voluntary Sector Alliance.



Next year we plan a major listening programme to enable us to evolve further. We have and continue to be very involved with the wider sector and government level activity to effect change, notably in pushing forward the social care workforce agenda. This has resulted in a proposed programme with the NHS to develop integrated workforces across health and social care and with Hamelin as the lead. We were delighted to be called an 'honest broker' by a key health and social care leader, so it is vital we continue that mantle.

Our key success has been our controlled growth to become a sustainable and resilient organisation. The charity has achieved much but is not willing to be a passive partner. Our future strategy will no doubt emphasise our resilience but will also continue our focus on being a trusted charity that supports disabled people, their families as well as being an honest partner to organisations across Essex.



Ru Watkins
Chief Executive



Graham Woodham,
Chair of Trustees

Our mission and values

We support autistic people and people with learning disabilities to live their best lives and cultivate compassionate, equitable communities where they can realise their dreams.



Our mission

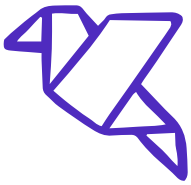
To build caring and compassionate communities for autistic people and people with learning disabilities. By empowering and supporting individuals they can live the life they choose.

Our values



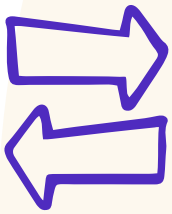
We are community

We put autistic people and adults with learning disabilities at front and centre of everything we do. We work together with our people and their families to truly understand their needs and wants, to make a real difference.



We enhance lives

We treat people as individuals so we can empower them to do the things they are passionate about. We create opportunities for growth and foster a culture of innovation and bravery in our communities. This allows everyone to live their best lives, now and in the future.

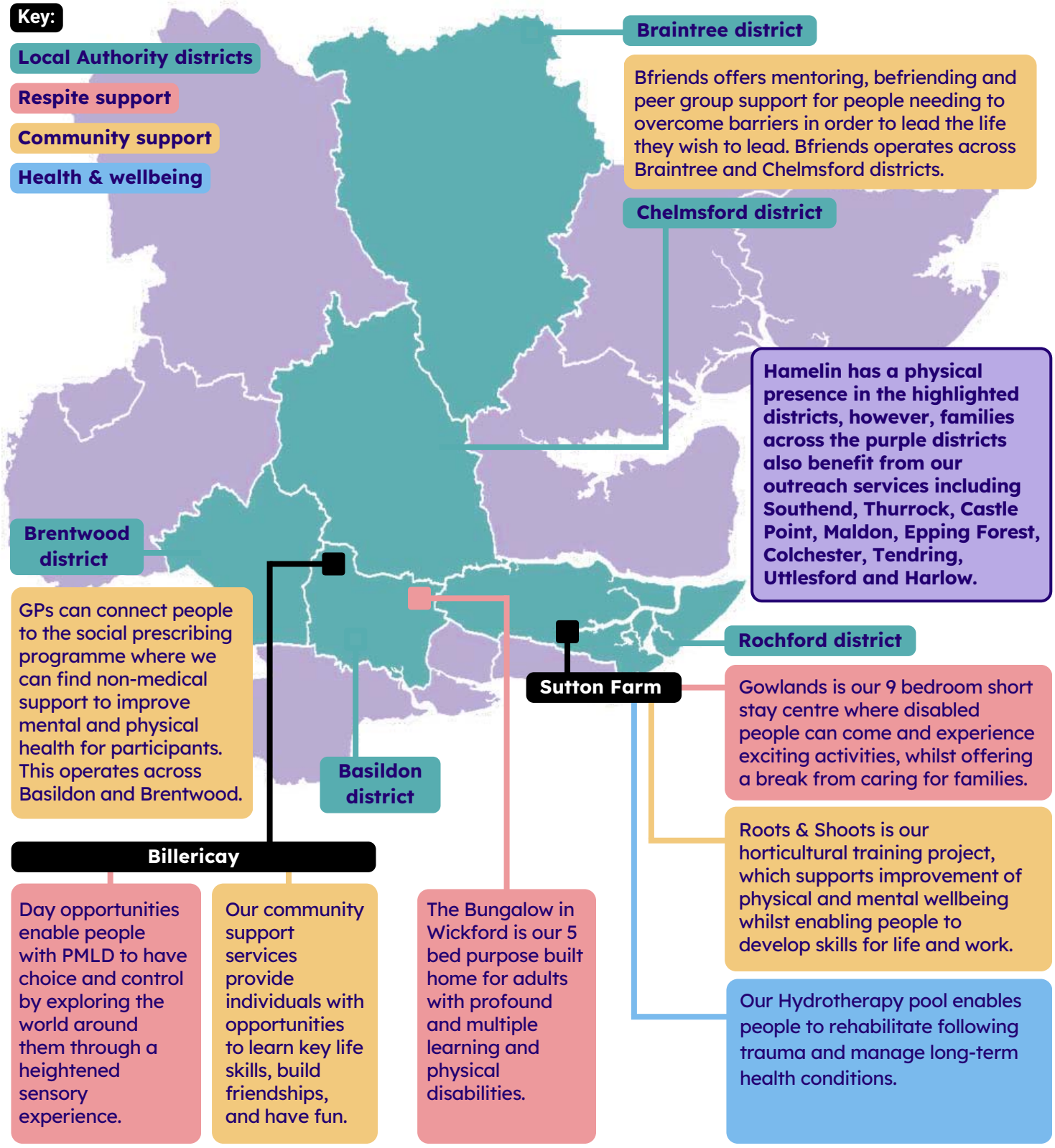


We think differently

We are passionate, intelligent and not afraid to do things differently. We are not defined by the limitations of systemic care provision and do not accept the status quo. Our sole focus is to create better lives for those we support.

Key activities

Our services have continued to grow and are supporting more people than ever before. We have continued delivering all of the services that we were in 22/23, but additionally launched the Specialist Social Prescribing Team (SSPT) in conjunction with the Basildon and Brentwood Alliance and community partners Sociability and The Craig Tyler Trust.



What we achieved in 2023/24

What we said in 22/23:	What we did:
We will expand our befriending and mentoring service to the Basildon, Brentwood and Wickford areas as well as unitary areas to pick up as much of the unmet need as possible.	Due to extensive demand we focussed on securing additional funding for the existing area so we could employ an additional part-time role and support a higher number of participants. It remains an aim for 24/25 to move into this geography.
Further expand our Parent/Carer Action Groups to capture the views of families and reflect these to partners as well as guiding the charity through its evolution.	We trialled new formats for PCAG meetings including staging them in the evening and as part of other events to make them more accessible to a wider group of families.
We will launch a social prescribing model across the south of the county with colleagues in health, so that we can further support the health and wellbeing agenda for people with learning disabilities and autism.	This was launched in March 2023. The assumption that there would be huge demand for this type of programme has been proven, with 191 referrals in the first 9 months of operation.
We will offer an Individual Service Fund (ISF) model to those who wish to take it up, so they can have the freedom of choice as to the support they need to meet their life goals.	The ISF programme launched this year and continues to grow, receiving referrals from social workers, social prescribers and individuals directly.

What we achieved in 2023/24

What we said:	What we did:
Development and implementation of a transition model with other Voluntary, Community, Faith and Social Enterprise (VCFSE) and statutory partners, so that disabled young people can successfully move into adulthood.	Funding not yet secured, but remains a priority for 24/25.
Development of career pathways and training for staff and volunteers, not only through our own efforts but also with academic partners, so that we have a workforce equipped to meet the needs of disabled people in the future.	We've started to work much more closely with partner organisations, see section on workforce and volunteering on pages 19 and 20.
Review and agree how to develop the Gowlands site, so it can be a benefit to as many people within the local community as possible	Review of the Gowlands site has been postponed until late 24/25, in the meantime we are making better use of the site through launching a new employment programme and supporting TrustLinks with the development of a dementia project on site.
Evolve our existing supported living model and identify partners and locations to create more accessible, appropriate housing, so that we can support more people on our waiting list.	We have undertaken extensive research with public sector and VCSFE partners to understand the housing and support needs of disabled people in Essex. This has included hosting conferences with Almshouse charities to explore how land may be developed to provide more accessible housing. During 24/25 we will be launching a new long-term strategy which will set out our approach and role within supported living.

Strategic report

Our drive to meet more of the unserved need, within the community that we support gained pace during 23/24. We've helped more autistic people and adults with learning disabilities work towards their life goals than ever before. We've also trialled several new ways of working that showcase the future of social care.

People supported:

2023/24 709 people supported

2022/23 400 people supported

72% increase

= 50 people



Respite:

Profound and multiple learning disability (PMLD) day opportunities, short breaks and residential care.

2023/24 135,140 hours of support

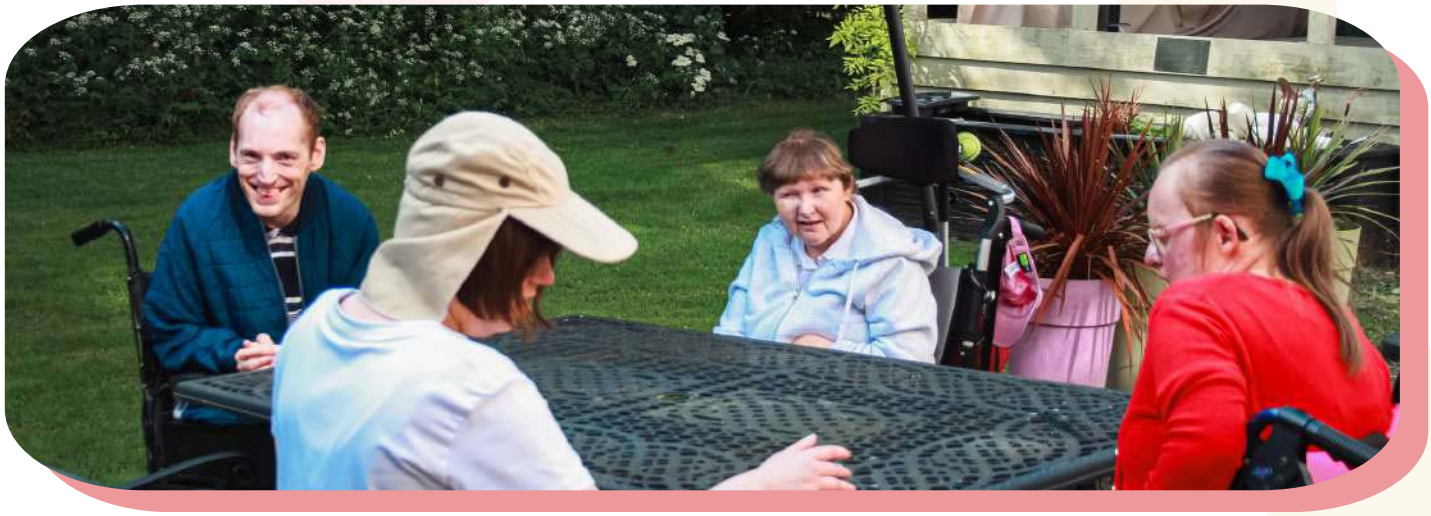
2022/23 124,750 hours of support

= 10,000 hours

10,390 more hours of support delivered

Good quality respite and residential care services are critical to the resilience and wellbeing of the person, as well as their family and carers. Our PMLD day opportunities offer sensory exploration, friendship and development of choice and control for people with significant support needs. Gowlands gives people the opportunity to have a supported holiday and the Bungalow in Wickford is home to 5 residents who all require at least 1:1 support at all times.





Wellbeing

Hydrotherapy pool

2023/24 6,816 sessions

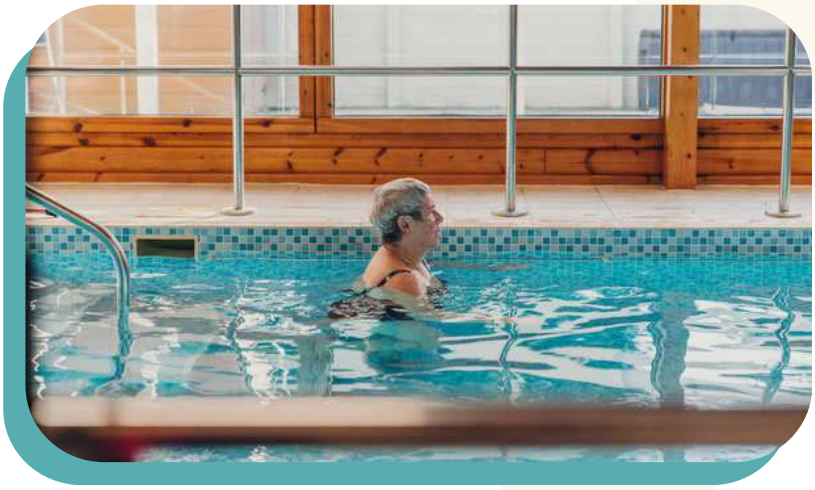
2022/23 6,240 sessions

= 500 sessions

576 more sessions delivered

Our hydrotherapy pool is a valuable community asset; enabling people with long-term health conditions to manage their wellbeing and those who have faced traumatic accidents being supported back to health. We've been able to expand our delivery hours in 23/24.

We have also make places available for the people Hamelin currently supports to aid their wellbeing.





Community

Befriending, mentoring, social prescribing and day opportunities

2023/24 393 people supported

2022/23 100 people supported

293% increase

= 25 people

Our community offer has grown and developed hugely this year, both in terms of the numbers of people supported through our programmes and the range of opportunities and experiences available.





Bfriends



Bfriends was launched as a two-year test and learn pilot programme in September 2022, funded by Essex County Council and covering the Braintree and Chelmsford districts. The aim of the project was to test a volunteer-led model that could support some of the many thousands of autistic adults and people with learning disabilities (LD) who do not have access to social care funding.

Bfriends is different to all other services currently existing in Essex as it offers a handrail of support which people can grasp when needed. It acts as a safety net which prevents people falling into social care and health services now and in the future.

The project works by matching volunteers to people who have minimal support needs, but barriers to living more independent and meaningful lives. Participants are supported by volunteers and peers to learn skills and access their communities. Formal diagnoses are not needed in order for people to be eligible for Bfriends.

What has Bfriends done?

Just 15 months after launch, Bfriends has:

- Trained 25 volunteers and peer leads. 3 of our volunteers have used the experience as a springboard to find paid work with Hamelin and our partners
- Used volunteers with lived experience to provide emotional and practical support to people with recent diagnoses
- Supported the set-up of dozens of peer groups based around interests including pool/snooker, nightlife and clubbing, animal therapy, ice skating, fishing, wartime history, LGBTQ socials, tabletop gaming, films amongst many others!
- Helped 100% of participants acheive at least one of the goals they set out on joining
- Engaged with 75 community partners including training providers, gyms and leisure centres, Chelmsford Carnival and Chelmsford Pride, business and other charities

What have we learnt?

59% of participants were accessing no clubs or organisations for support at the point of referral. Almost all participants have stated that they feel lonely or isolated and 100% of people have asked for help to access social opportunities. 68% of participants do not have any social care funding.

Demand has been very high; originally the project aimed to work with 100 people over two years, but at the 15-month point Bfriends had already received 133 referrals, with many more informal enquiries. We know that there is significant demand from across Essex, with enquiries coming particularly from the Basildon, Thurrock and Maldon areas.

We've also learnt that there is particular need for support for people who have had late diagnoses, those aged 16-35 and people who need employment support, but don't meet the criteria for existing schemes in Essex.

The pilot will be coming to an end in 2024 as planned, but we've seen the transformative impact of this type of project, and the overwhelming demand for it and so have taken the decision to continue to deliver a befriending and mentoring offer into 24/25 and beyond.



Specialist Social Prescribing Team Pilot

The Specialist Social Prescribing Team (SSPT) is a pilot programme that is a great example of partnership working across health and the voluntary sector.

SSPT recognises that the health system doesn't always have the necessary skills or capacity to make the adjustments needed to allow these patient groups access to provision in the right way or at the right time. The assumption that there would be huge demand for this type of programme has been proven, with 191 referrals in the first 9 months of operation.

Launched in March 2023, the 18-month pilot seeks to add value to existing social prescription services being run by Primary Care Networks (PCNs) by providing specialist insight and support to three specific patient groups. SSPT supports people with poor mental health, autistic people and people with learning disabilities (LD&A), facilitating access to primary care settings and community wellbeing resources.

SSPT was commissioned by Mid and South Essex Integrated Care Board's Basildon and Brentwood Alliance with Hamelin as the LD&A specialists. Two other charities, The Craig Tyler Trust and Sociability, provide mental health support. The pilot operates across the Brentwood and Basildon boroughs.



We regularly receive feedback from people we support, parents and colleagues that people with LD&A are not having satisfactory experiences of the health system, due to a lack of awareness of their accessibility needs.

The Social Prescribers working on SSPT act as facilitators, drawing together different health services and support networks whilst helping the patient navigate their way towards improved wellbeing and helping colleagues in the health system understand their patients' needs.

"Jenny (young people's worker) has been an **invaluable help for my son** R. She has introduced me to different people and services we never knew existed. Between Jenny and Catherine (Hamelin) they have facilitated life skills training for R, we have now got the social worker on board. They have **opened a whole new pathway of opportunity** for R that we wouldn't have known about otherwise. Jenny and Catherine are **passionate about their roles** and treat R in such a respectful and nurturing way that he responds so well to. They are an **absolute credit to the profession and the service they provide is the best** R has had in years. Kind regards R's mum."



Individual Service Funds (ISFs)

As part of our mission to provide services which better meet people's needs, this year we introduced ISFs to give more control to individuals over their care.

ISFs provide flexible services by working with individuals to design, develop and manage the best possible support, and being able to alter that support with minimal fuss when changes are needed. Using an ISF is a way in which a service provider such as Hamelin can work truly in partnership with the person and their family to deliver upon their needs and wishes.

Our ISF offer is already growing, with social worker referrals, social prescribing, and through word of mouth.

Case study

Mairead was looking to build confidence and independence with the end goal of being able to achieve a transition into supported living. Discussions were held with Mairead and her parents to create a bespoke plan to enable her to achieve her ambitions.

One of the things Mairead was most eager to achieve was travelling independently, but had limited knowledge of how to do so. Hamelin's ISF lead, Jason, worked with Mairead to familiarise her with bus routes and timetables. Initially, Jason led on planning a journey to a destination of Mairead's choice, but as time progressed, Mairead took greater control of making arrangements as her confidence and experience built. She made decisions on where she would like to go and then researched bus times to plan her journey before telling Jason when and where they should meet.



This continued until Mairead was ready to take her very first bus journey on her own which was a fantastic achievement for her.

Mairead's success has led to further referrals and we're determined to build on this to cement Hamelin as a leading ISF provider in Essex.

Modernisation and efficiency

During 23/24 we've continued with our aim to modernise the charity, giving colleagues tools that improve their experience and free up their time to focus on the people we support. We've also invested in systems that improve our collection, understanding and analysis of data, helping us to plan to meet the needs of the people and wider system we support in the future.

Our work in this space is developing but we will continue to invest in the coming years. Significant developments this year have included:

Log my Care

Adoption of a system that allows digitisation of our care records, improving communications within and between teams and families and ensuing accuracy of support plans.

Hamelin

New brand and website – following feedback from stakeholders and supporters that our brand was unclear and uninspiring, we have been working with partners to raise visibility of our cause and offer. The new branding was launched during 23/24 with the website following in early 24/25.

moorepay
A Zellis Company

Out-sourcing payroll has enabled our charity to realise efficiencies and further digitise our records, reducing manual work.

Beacon

Implementation of a fundraising customer relationship management (CRM) system has enabled better stewardship of supporters, and planning of bid and grant activity, which in turn should help Hamelin maximise fundraising income.

Culture and workforce

Hamelin has continued to develop its workforce and volunteering base with some notable appointments made in 23/24 to enhance the charity's ability to offer additional services. We're also delighted to offer opportunities for people to develop their skills and knowledge to progress in their chosen careers.

We have recruited a Positive Behavioural Therapist to support our teams. This has a positive impact on our staff's skills and knowledge, but also enables us to support people who previously we may not have been able to.

Hamelin is delighted to have supported 10 student nurses completing their placements with us. They have been able to engage with the people we support and learn from our skilled staff. We have developed excellent relationships with our students and the university staff and our placements are becoming a popular option for the students to request. Next year we plan to support more students and offer development opportunities to other healthcare professionals. Some of the students have since joined our bank team, demonstrating the success of the partnership.

Volunteer to employee

Nick Jacobs didn't have any prior experience in care, and after being made redundant, he sought to explore different job opportunities.

He began working with Halo, an organisation that helps people enter the Health and Social Care sector. Through his engagement with Halo, Nick discovered our volunteering opportunities.

In June 2023, he started volunteering at Gowlands, a setting completely different from his previous career. Nick enjoyed the experience so much that he applied for a role with us. Since then, he has continued to grow and develop in his role, becoming a valuable member of the Gowlands team.

Apprenticeships

In the past 12 months, we have enrolled six colleagues into various apprenticeships to enhance their knowledge and skills in their respective areas of expertise.

Four members of our management teams have embarked on the Level 5 Leader in Social Care apprenticeship, which is enhancing their leadership capabilities and enabling them to better support their teams across our services. This investment equips our management with the necessary skills and knowledge to lead effectively, boost employee morale, foster innovation, and develop our service offerings, ultimately improving the quality of support for those accessing our services.

Additionally, two members of our People team have started the CIPD Level 3 apprenticeship. This program is helping them develop a deeper understanding of people practices, thereby enhancing their ability to support our workforce. This, in turn, ensures a supportive working environment that empowers our teams to deliver their best for the people we support.

Volunteering

The charity's volunteer base has grown considerably since the appointment of a Volunteering Manager in 22/23. At that time, the charity had eight volunteers. Now more than 40 people volunteer on a regular basis. Our Volunteer Manager works with those interested in volunteering to understand their skills and interests to better match them with opportunities. As part of our volunteer programme, we are always looking at how we can support volunteers in their own development.

Two other people joined Hamelin as volunteers with a view to gain the knowledge and skills needed to progress into the care industry. One individual in particular had worked in finance all their professional life but wanted a career change. Through their time as a volunteer we were able to provide suitable training opportunities for them to gain the necessary skills and qualifications and they have now transitioned into paid employment at Hamelin.

2023/24 45 volunteers



2022/23 18 volunteers



150% increase

= 3 people



Volunteering case study

The charity invested in an opportunity for volunteers to build their skills set and gain a formal qualification. The Volunteer Manager worked with them to enrol on a Level 2 Award in Independent Advocacy. They were coached and mentored through the process and have now completed the course. Two of those who completed the course were Hayley and Jason.

Hayley
Since completing the course, Hayley has gone on to train as a mentor in the NHS and is now looking at opportunities to help others.

"The Level 2 course really helped me build my confidence and knowledge to achieve my goals. I'm extremely grateful to Hamelin for their support and guidance."

Jason
Jason has learning disabilities and is keen to use his life experience to help others.

"I know first-hand how overwhelming the system can be at times. This qualification has helped me understand how I can use my experience to help others. The fact that Hamelin sees the potential of people with learning disabilities to be advocates for others just shows how forward-thinking they are."



Strategic report

Fundraising

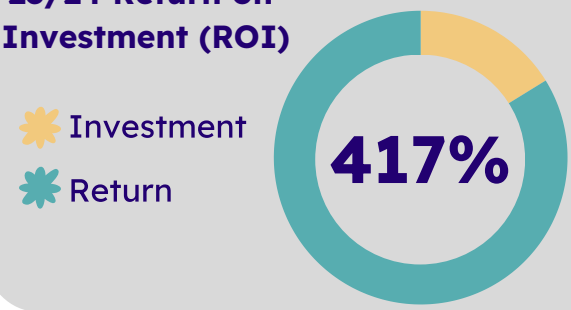
Historically Hamelin has concentrated on the provision of contracts funded through statutory bodies, such as Essex County Council and the NHS. Whilst provision of high-quality social care is important to disabled people and we strive to add value to these services wherever possible; we recognise that the ability to raise alternative funds is also important, enabling us to help the many thousands of people who do not have access to statutory services.

Since 22/23 the charity has started to invest in fundraising resource, including appointing a Director of Income Generation and Communications. We've been proactive in developing our discretionary income streams so that we can increase our impact, doing more for more people.

Speculative fundraising income (excluding legacies and commercial income):

=£10,000

23/24 Return on Investment (ROI)



2023/24 £248,008

2022/23 £120,974

2021/22 £17,863

2020/21 £8,326

In 24/25 the growth in fundraised income is predicted to continue, with a target of £283,000 and the planned recruitment of an additional part-time fundraiser to develop relationships with trusts and foundations.

The majority of Hamelin's income is through statutory contracts, however, fundraising activities are undertaken to complement the services we offer. Hamelin is committed to ensuring that all fundraising activities are conducted in full compliance with the Fundraising Regulator Code of Fundraising Practice 2019 and the requirements of the Charities (Protection and Social Investment) Act 2016. We adhere to the highest standards of transparency, accountability, and ethical conduct in all our fundraising efforts. This includes ensuring that all communications are clear, accurate, and respectful, and that donors' rights are protected. We regularly review our practices to stay aligned with the latest guidelines, ensuring that every donation is handled with the utmost integrity and used effectively to support our cause. The charity received 0 complaints in 23/24 (22/23:0)

Strategic report

Our fundraising approach

With the resource the charity currently has, we focus our efforts on 4 main fundraising streams. These are:

1) Development of corporate relationships

It is important that we continue to develop relationships with local businesses to further promote the work of the charity. Examples this year include:

- Quarterly events at Billericay Theatre in aid of Hamelin
- Sponsorship of the Christmas Tree Collection by Skye Cloud
- Support of Legacy Strategies via their Social Impact fund
- Donations from Amazon, Seetec, and Barclays
- Skye Cloud donation of signed West Ham shirt
- A number of our community partners have regular collection tins including BP Mayflower and 3Gi.



2) Individual giving/fundraising

We are extremely grateful to individuals who fundraise for the charity. Highlights this year include:

- Dassos Alexandrou's Manchester Marathon
- make a smile lottery
- Virtual balloon races



3) Grants

Grants are a critical route to fund our non-statutory services. We have had a number of donations from funders including:

- Varrier Jones Foundation (hydropool)
- Essex County Council (Bfriends)
- Basildon and Brentwood Alliance (SSPT)



4) Implementation and development of annual fundraising activities

Our current annual fundraising activities include:

- Billericay Fun Walk
- Christmas Tree collection



Thank you

The board of trustees is very conscious of the energy, passion and professionalism required to take Hamelin on this journey and would like to thank all staff for their work and their willingness to embrace positive change.

Furthermore, the board would like to thank all partners that the charity works with for their support over the last 12 months. The wider community of people and businesses that we operate with is critical to amplifying our reach and impact. Our work is only possible because of our funders and supporters who this year included:

Plus many other generous individuals that we cannot thank in full here.

The board is hugely grateful for the support of the families and individuals in developing and supporting the charity and truly believes that this support is what has helped Hamelin move into this new era.

What we want to achieve 2024/25

New strategy
Over the past two years Hamelin has made huge strides in terms of growth, professionalisation and financial resilience. We now have a stable platform that enables us to meet the future needs of the people we support and now we can meet more of these people's ambitions.

In the first half of 24/25 we will initiate a significant listening and evidence gathering exercise, to understand where there are gaps in provision across the county. By the end of the year we will launch a new, long-term strategy that is informed as far as possible by the breadth of our stakeholders and clearly sets out what Hamelin's role will be in creating compassionate communities for disabled and neurodivergent people.

New website
A new website will launch in 24/25 to complement the new brand which came into use in 23/24. The new website will further improve the charity's visibility and professionalism whilst offering a much improved user experience and central place to showcase the charity's offer. We will also use the opportunity to integrate our Beacon CRM system to increase fundraising revenue.

Expansion of fundraising
The ability to raise funds is essential in order for Hamelin to offer services outside of statutory contracts and for us to support the many thousands of people who do not receive funded support. Alongside an increased £283,000 fundraising target we also plan to recruit a grants fundraiser.

Service development
We plan to expand current services as well as develop new pertinent programmes. The growth of our befriending service into Basildon and other areas is a key priority and we seek funding to allow us to do this. We know autistic people and adults with learning disabilities have the ability and desire to work, yet only 30% are in employment. The charity plans to launch a new employment project to support people to get into work.

Analysing the impact of services
The trialing of pilot projects has enabled us to generate data to understand the effectiveness of these in our community. We will use these learnings to help us shape future services and help the system understand the needs and demands of the people who need support.

Our impact

Case study – Respite

Claire Simpkins had been supported by Hamelin for 23 years, until she recently moved to another part of the country. Joining our services at age 16, Claire originally attended the Hamelin House children's service and in recent years she's had regular stays at Gowlands, where she had a break from her parents and got the chance to have day trips out, socialise with new people and try new activities.

These respite holidays were critical for Claire's parents' own wellbeing too, as it gave them a break from being 24-hour carers and the opportunity to have a social life.

Claire's mother Denise recently spoke to us and reflected on her family's journey with Hamelin Trust, and the value of respite support to families like hers.

"My life would have been an awful lot poorer if not for Gowlands and the staff there. I'm now a single parent, after my husband died 8 years ago, and it's been a lifeline in the period since then. Having the support of Hamelin has allowed me to go out with friends who I couldn't have seen otherwise and who have been a valuable support to me."

Denise Simpkins



Our impact

Case study – Community

Jacob was one of the original participants to join our Bfriends project. He was struggling with social isolation, and anxiety to leave the house – particularly after the pandemic. When we first met Jacob he would not use public transport by himself and found group situations hard work.

By having meetings with the Bfriends team and being matched to helpful volunteers, we managed to help Jacob build his hobbies and interests in a healthy and more sociable way. First of all we helped get him involved with a local Pilates class. As part of a community incentive, the Pilates studio offered him free tasters of new classes, and then discounted rates for any future attendance.

The Bfriends team accompanied Jacob on these early endeavors, and he soon felt comfortable going to these classes himself.

We also managed to secure Jacob free admission to a local Gym to support his physical and mental wellbeing. He practiced his workout routine, and journey to the gym with one of our volunteers buddying up with him to get confidence so he could attend by himself.

He was also taught how to use his mobile phone apps to help him plan journeys and was supported to learn how to travel to the city and attend LGBTQ+ social interest groups.

"Bfriends has helped me interact with others and meet new people which has helped open up my world to opportunities. I hope to continue to grow as a person from what I've gained from it."

Jacob



Jacob was soon part of a small peer group which, after support, travelled into the city together for their independence. Eventually, Jacob could get the bus and train independently to the city to catch up with the Bfriends team, and look around the shops.

Jacob was gently being encouraged to start volunteering from the Bfriends team, and was supported to meet a member of the Get-set employment team, who have worked with Jacob so that he now weekly volunteers at a museum doing digital archiving.

Our impact

Case study – Health & wellbeing

Kerry Prigg ran the London Marathon in aid of Hamelin after being touched by the difference the hydrotherapy pool made to her friend.

Kerry and Jane have been friends for many years and have gone through tough times together. They used to go running together before Jane injured her knee, so the duo decided to go walking instead. Sadly, further health issues meant Jane was unable to continue with the walks, but when Kerry got a place in the marathon, she knew she wanted to do it for Hamelin.

"Jane has done so much for so many and been such an inspiration that I thought if I raise money for her choice of charity, she will be with me every step of the way.

Hamelin's hydrotherapy pool has helped her so much that I can't think of a worthier cause. It's my way of giving something back."

Kerry Prigg



Social impact

Hamelin takes its role as a community partner and facilitator of positive social impact very seriously. We recognise that our skills, experience and resources can be used for the good of disadvantaged groups outside of the people we aim to support, without harming our ability to achieve our mission.

Billericay Foodbank

The foodbank in Billericay is an incredible asset to the town and unfortunately demand for their services is high.

The charity is run by a group of dedicated and skilled volunteers and when we heard that they required new premises we were delighted to be able to help by offering them a new home within our Billericay premises.

The partnership doesn't just make sense in terms of sharing building and utilities costs; the people we support have had opportunities to work alongside the foodbank as part of our employability pathway.

"This partnership represents a new opportunity for both charities to enter a new phase, with exciting joint working possibilities. There's lots to look forward to."

Jim Rose
Billericay Foodbank Chairman



Almshouses

The chronic shortage of appropriate, accessible homes for disabled people in Essex is a well-known issue. Despite not being a social landlord ourselves, Hamelin has recognised that this is a significant barrier to disabled people accessing the support they need and we've attempted to connect our colleagues across the public, private and third sectors to discuss possible solutions.

We were delighted in October to host an almshouse conference; 'The housing crisis – is the almshouse concept a solution?', bringing together almshouse charity leaders and experts, colleagues from Essex County Council's housing team, the NHS, the Anglican church and other community partners to consider alternatives to traditional housing solutions.



"Hamelin is a leading and respected Essex based charity…. They started in 1979 by parents of children with learning and multiple disabilities, and it has grown significantly, however their underlying ethos has remained unchanged.

We have provided three grants over the last four years, these were all well managed and as an established organisation they have excellent, organisational, grant and financial management systems in place, as a result, we have developed a good strategic and collaborative working relationship.

…I am happy to endorse the organisation, their approach, the staff and their commitment to engaging with the community they support and co-producing the projects they run. This is evident from the current review of their strategy and their keenness to involve all of their stakeholders in its development."

Andy Payne-Worpole
Director of Policy and Programmes,
Essex Community Foundation

Legal and Administrative Information

Trustees and Directors:	Mr Graham Woodham (Chair) Mr Tom Sterry MBE Mrs Vicky Waldon Mr Simon Pitts Mr James Bishop (appointed September 2023) Mrs Laura Bryant (appointed October 2023) Mr James Wilson (appointed October 2023) Mrs Sheila Peskett (resigned September 2023) Mr David Firth (resigned October 2023) Mrs Sally Froment (resigned December 2023)
Chief Executive & Company Secretary:	Mr Mark Watkins
Company Number:	2650043 (England and Wales)
Charity Number:	1004432
Registered Office:	19 Radford Crescent Billericay Essex, CM12 0DU
Banker:	National Westminster Bank PLC 29 East Walk Basildon Essex, SS14 1HD
Auditors:	Price Bailey LLP 3rd Floor, 24 Old Bond St, Mayfair, London W1S 4AP
Legal Advisor:	Mrs Ellen Petersen Fisher Jones Greenwood LLP 102 High Street Billericay Essex, CM12 9BY

Trustees Responsibilities Statement

Trustees Responsibilities

The trustees (who are also directors of Hamelin Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles In The Charities Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable group will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit Information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ in other jurisdictions.

The accounts have been prepared in accordance with the Companies Act 2006, the Charities Act and SORP under FRS 102 2019.

Structure, Governance & Management

The trustee board oversees the work of the charity and agrees strategic direction. The new structure is in place and allowing the full board to concentrate on strategic issues.

Trustees have a formal induction, which includes introductions to all services of the charity, in addition to a comprehensive induction pack. A trustee training log has now been implemented, furthermore, trustees access external courses dedicated to developing knowledge of their roles and responsibilities and at year end it is the intention of the board to conduct trustee appraisals.

The Chief Executive (CE) has the delegated operational responsibility for the day-to-day management of the organisation. The Senior Leadership Team (SLT) supports the CE in implementing charity strategy and delivery of business plans.

Objectives & Activities

Trustees and the SLT review the charity's principal objects and strategy each year, capturing targets and objectives in annual business plans. Activities outlined in the plans ensure that the charity remains focused on stated charitable purpose and public benefit as well as delivering on the strategic goals. Trustees monitor performance against the operating plan regularly via the quarterly board meetings.

Each committee oversees a distinct aspect of the charity's overall performance. The chair of each committee (structure outlined below) is responsible for holding the SLT to delivery of key performance indicators and highlighting identified risks and successes to the full board of trustees.

Governance structure

Board of Trustees
Chair Graham Woodham

Finance, Audit, Risk, and Governance Committee
Chair Tom Sterry MBE
Trustee reps James Bishop, Laura Bryant
SLT rep Chris DeBond

Income Generation and Communications Committee
Chair Simon Pitts
Trustee rep James Bishop
SLT rep Andy Archer

Care Committee
Chair Vicky Waldon
Trustee rep James Wilson
SLT rep Shoenagh Mackay

People Committee
Chair Laura Bryant
Trustee reps Vicky Waldon, James Wilson
SLT rep Grace Osborne

Financial review

The operating deficit delivered by the charity for the year ended 31st March 2024 on unrestricted fund income and expenditure is £190,003.

The overall position for 2023/24 shows an operating deficit of £200,918 (2023: deficit of £422,446). The charity is committed to reducing the operating deficit and developing its financial resilience over the next 24 months.

It is the policy of the trustees to ensure that all funds spent are for the purposes of promoting the relief of autistic people, or people who have a learning or physical disability. Restricted funds are limited to the use for which they were given and cannot be spent until the project is available. Amounts in the restricted funds relate mainly to specific donations for equipment.

The board of trustees are responsible for reviewing and setting the salary levels of the key management personnel within the organisation. This includes reviewing the current market and benchmarking against other similar organisations in our sector.

Designated and Unrestricted Funds

Strategic funds have been earmarked by the trustees for particular future projects and these are detailed in note 10 to the accounts. The charity takes decisions on the timing of the actual commitment and spending of the funds in line with organisational priorities and cash flow considerations.

Part of the charity's income is from charges made to a number of local authorities for care services provided, for example, the social care departments of Essex, Southend, Thurrock, the London Boroughs of Havering and Barking & Dagenham. Funding is also received from the NHS. Increasingly, the people we support, their carers and advocates are taking social care personal budgets as direct payments, which they commit to the services that Hamelin Trust provides. The charity continues to develop wider funding routes into new markets and also from non-statutory funders, enabling Hamelin Trust to further develop and deliver support and services across East Anglia.

The charity's assets are the buildings, furniture, fixtures/fittings, and vehicles in daily use by the people the charity supports. Details and movements in fixed assets are set out in note 6.

The unrestricted funds are required to finance the fixed assets of the charity and to provide a working reserve for running the organisation. The trustees believe that this should be no less than three months of the general running costs where possible. As of 31st March 2024, the group had £1,632,137 unrestricted reserves (22/23: £1,748,287 of which £1,096,767 is free reserves (22/23: £1,247,782). The free reserves are equivalent to 3.5 months general running costs based on current monthly expenditure.

Risk

The charity continues to develop the risk matrix which has been agreed by the board. This process tracks risk at tactical and strategic levels through ongoing and relevant mitigation plans. Emerging risks are also examined, thus enabling the charity to be forward thinking.

Trustees regard the most significant risks to the organisation as follows:

- Failure to safeguard the people we support and / or families. This risk is monitored through service audits, reviews and ensuring safeguarding policies and procedures meet best practice guidelines, and staff training and induction processes cover safeguarding as well as regular staff supervision.

- Ongoing viability and sustainability of the charity. The identified risk is that costs for the high-quality care that the charity provides exceeds income to the extent where reserves are exhausted, and liquidity is threatened. This is addressed by ongoing negotiation with funding authorities, removal of all non-essential costs throughout the whole organisation and efficient use of assets as well as identification of non statutory income streams. Organisational sustainability forms a key element of the ongoing future strategy.

- Reputation. This risk is controlled through delivery of well-led, compliant services that meet the standards set by regulatory bodies (for example The Care Quality Commission (CQC), Charity Commission and the Social Housing Regulator) which are monitored at board as well as operational level. Services continue to be monitored and audited by external and internal personnel using CQC frameworks.

Auditors

This report has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the board of directors and trustees on 16th September 2024 and signed on its behalf.

Hamelin Trust
19 Radford Crescent,
Billericay,
Essex,
CM12 ODU



Graham Woodham

Independent auditor's report

Opinion

We have audited the financial statements of Hamelin Trust (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise of the Consolidated Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- The Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charitable Group and the sector in which it operates and considered the risk of the Charitable Group not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Group this included compliance with the Charities Act 2011 and Companies Act 2006.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and enquiries of management and officers of the Charitable Group. We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission.
- Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Independent auditor's report

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Suzanne Goldsmith FCA

For and on behalf of
Price Bailey LLP
Chartered Accountants
Statutory Auditors

3rd Floor,
24 Old Bond St,
Mayfair,
London
W1S 4AP

8 October 2024

Consolidated statement of financial activities

For The Year Ended 31st March 2024

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted £	Restricted £	Total £	2023 £
Income from:					
Charitable activities					
Fee income	3	2,646,043	-	2,646,043	2,181,688
Income from clients and other bodies	3	418,078	-	418,078	353,238
Other	3	268,693	116,911	385,604	273,759
Donations & legacies					
Donations	3	20,460	-	20,460	24,195
Legacies	3	-	-	-	-
Income from investments					
Interest on cash deposits		2,925	-	2,925	3,056
Total income		**3,356,199**	**116,911**	**3,473,110**	**2,835,936**
Expenditure on					
Raising funds					
Fundraising & publicity		123,877		123,877	99,662
Charitable activities					
Adult resource centre & community support		1,085,569	127,323	1,212,892	867,992
Adult residential care		857,975	8,272	866,247	813,256
Adult respite care		1,438,650	25,479	1,464,129	1,193,682
Work experience & employment projects		-	-	-	266,785
Other		948	5,935	6,883	17,005
Total expenditure	4	**3,507,019**	**167,009**	**3,674,028**	**3,258,382**
Net (expenditure)		**(150,820)**	**(50,098)**	**(200,918)**	**(422,446)**
Unrealised gain/(loss) on investments		10,915	-	10,915	(24,727)
Net movement in funds		**(139,905)**	**(50,098)**	**(190,003)**	**(447,173)**
Total funds b/fwd		**1,813,375**	**703,610**	**2,516,985**	**2,964,158**
Total funds carried forward		**1,673,470**	**653,512**	**2,326,982**	**2,516,985**

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year. All income and expenditure relates to continuing activities.

The comparative consolidated Statement of Financial Activities can be found on page 65 (note 17).

The attached notes on pages 45 to 65 form part of these accounts.

Consolidated statement of financial activities

Balance sheet
(as at 31st March 2024)

	Notes	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
Fixed assets					
Tangible fixed assets	6	1,835,546	1,678,076	1,892,082	1,734,072
Investments	7	988,378	988,380	985,239	985,241
		2,823,924	**2,666,456**	**2,877,321**	**2,719,313**
Current assets					
Debtors	8	335,657	492,891	297,649	452,987
Cash at bank and in hand		42,950	37,993	177,724	174,916
		378,607	**530,884**	**475,373**	**627,903**
Creditors due within one year	9	(231,427)	(226,236)	(171,424)	(165,950)
Net current assets		147,180	304,648	303,949	461,953
Creditors - amounts falling due after more than one year	9	(644,122)	(644,122)	(664,285)	(664,285)
Net assets		2,326,982	2,326,982	2,516,985	2,516,981
Funds					
Restricted	10	653,512	653,512	703,610	703,610
Unrestricted					
Designated	10	41,333	41,333	64,083	64,083
General	10	1,632,137	1,632,137	1,749,292	1,749,288
Total funds		**2,326,982**	**2,326,982**	**2,516,985**	**2,516,981**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The net movement in funds for the parent charity was a deficit of £(210,561) (2023: deficit of £464,684).

Approved for issue by the Board of Trustees and signed on its behalf on the 16th September 2024.



Graham Woodham,
Chair of the board of trustees.

Company registration number 02650043.

Consolidated statement of financial activities

Consolidated cash flow statement
(for the year ended 31st March 2024)

	Notes	2024 £	2023 £
Net cash flow from operating activities	1.1	(66,485)	(203,951)
Cash flows from investing activities			
Payments to acquire fixed assets		(29,383)	(74,796)
Interest received		2,925	3,056
Interest paid		2,500	2,250
Payments to acquire investments		7,776	-
(Decrease)/increase in cash before financing activities		(82,667)	(273,441)
Cash flows from financing activities			
Loan repayments		(19,659)	(25,000
Loan interest paid		(32,448)	(31,981)
		(52,107)	(56,981)
	1.2		
Change in cash and cash equivalents in the reporting period		(134,774)	(330,422)
Cash and cash equivalents b/fwd		177,724	508,146
Change in cash and cash equivalents during the year		(134,774)	(330,422)
Cash and cash equivalents c/fwd		42,950	177,724

The notes to the cash flow statement form part of this statement on page 45.

Notes to the financial statements

(for the year ended 31st March 2024)

1.1 Cash flows from operating activities	2024 £	2023 £
Net (expenditure)/surplus for the year	(200,918)	(422,446)
Depreciation of tangible fixed assets	85,919	102,139
(Increase)/decrease in debtors	(38,008)	105,160
Increase/(decrease) in creditors	59,499	(15,479)
(Profit)/loss on sale of fixed assets	(2,500)	(2,250)
Interest received	(2,925)	(3,056)
Interest paid	32,448	31,981
Net cash generated from operating activities	**(66,485)**	**(203,951)**

1.2 Analysis of changes in cash and cash equivalents	2024 £	2023 £	Movement in the year
Cash at bank and in hand net of overdraft	42,950	177,724	(134,774)

1.3 Analysis of changes in financing during the year	2024 £	2023 £	Movement in the year
Bank loan	676,570	696,229	(19,659)
	676,570	**696,229**	**(19,659)**

1.4 Analysis of changes in net debt	2023 £	Cash flow £	31st March 2024 £
Cash at bank and in hand net of overdraft	177,724	(134,774)	42,950
Debt due	(696,229)	19,659	(676,570)
	(518,505)	**(115,115)**	**(633,620)**

Notes to the financial statements

1) Accounting policies

Company Information
Hamelin Trust is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU. The company number is 2650043 and charity number is 1004432.

1.1) Accounting conventions

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP 2019), the Companies Act 2006 and Charities Act 2011.

Hamelin Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The financial statements have been prepared under the historical cost convention with the exception of investments which is at revalued cost. The principal accounting policies adopted are set out below.

Basis of Preparation of Group Financial Statements
These financial statements consolidate the results of the charity, and its trading subsidiary on a line by line basis. A separate Statement of Financial Activities, or Income and Expenditure Account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The result of the charity, before consolidation, was a deficit of £226,260 (2023: deficit £429,662)

1.2) Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the company will continue in operational existence for the foreseeable future. They are not aware of any uncertainties which would cause doubt on the company's ability to continue as a going concern for the 12 months following the approval of these financial statements.

The charity's strategy has been to close or restructure loss making services in order to return the charity into generating a surplus after several years of operating deficits.

1.3) Income

Income includes revenue from fees (from all sources), donations, hydrotherapy pool sessions (net of VAT) and proceeds from fund raising activities receivable in the period.

Fee income, income from clients and other bodies and other income is recognised in the period in which the services are provided.

Voluntary income, donations and legacies are accounted for as received by the charity, or, in regards to legacies, when entitlement and certainty can be confirmed.

Project income is recognised in the period in which the sale relates to.

Interest is recognised as received by the charity.

In accordance with FRS 102 and the Charities SORP (FRS 102) 2019, the economic contribution of general volunteers is not recognised in the accounts.

1.4) Expenditure

Expenditure is recognised on an accruals basis as a liability as it is incurred and is reported as part of the expenditure to which it relates.

Costs are allocated on a direct basis where possible to specific services with support costs allocated on the basis of time spent on activities.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Support & Governance costs:
Support costs comprise those costs which are incurred directly in support of expenditure on the objectives of the charity and include governance costs, finance, and office costs. Support costs include irrecoverable VAT.

Support costs are allocated to each of the activities directly based on the proportion of costs against total expenditure.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its services.

1.5) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.
Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of assets to their anticipated residual values evenly over their expected useful lives, on a straight line basis, as follows:

50 years	Freehold buildings
30 years	Hydrotherapy Pool
20 years	Leasehold & Buildings improvements
4 years	Motor vehicles
10 years	Fixtures & Fittings
3 years	Equipment
10 years	Plant (HTS Ltd)

All assets over £1,000 are capitalised.

Investment properties are included within current assets at fair value with any changes in fair value recognised in the Statement of Financial Activities.

1.6) Investments

The charity Hamelin Trust wholly owns the trading subsidiary Hamelin Trust Services Ltd and owns the £2 share capital invested in that entity.

Investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing bid market price, except for the shares in the trading subsidiary which are carried at cost.

The SOFA includes the net gains and losses arising on revaluation and disposal throughout the year.

The charity has funds invested in a multi-purpose charity investment fund which is managed by Cazanove and the value of the fund is revalued in the financial statements every year and the management fees are allocated within the SOFA.

1.7) Financial instruments

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Other financial assets
Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairments of financial assets
Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in profit or loss.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Basic financial liabilities
Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

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

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

Derecognition of financial liabilities
Financial liabilities are derecognised when, and only when, the company's obligations are discharged, cancelled, or they expire.

1.8) Cash and cash equivalents

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

1.9) Value Added Tax

From 1st April 2008 Hamelin Trust became registered for VAT, but due to the majority of its supplies being exempt from VAT it cannot recover VAT suffered on most of its core activities. VAT is recoverable in the subsidiary, hence in the group Statement of Financial Activities sums relating to the subsidiary have been shown net of VAT.

1.10) Pension contributions

The charity makes contributions to a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme. The contributions to the scheme are all unrestricted.

1.11) Fund accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes. Further details can be found in note 11 to the accounts.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further details can be found in note 10 to the accounts.

2) Significant judgements & estimates

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other facts that are considered to be relevant.

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

In the view of the trustees in applying the accounting policies adopted, the only source of estimation uncertainty is the useful economic life of tangible fixed assets, which is sensitive to changes in the useful economic lives and residual value of the assets. These are reassessed annually to reflect current estimates, based on technological advancements, future investments, economic utilisation and the physical condition of the assets.

3) Income summary

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Income analysis:				
Charitable activities:				
Primary fee income	2,637,333	-	2,637,333	2,173,398
Mobility income	8,710	-	8,710	8,290
Total fee income	**2,646,043**	-	**2,646,043**	**2,181,688**
2023 comparative figures of £2,181,688 is all unrestricted income.				
Project attendance income	418,078	-	418,078	353,238
Total income from clients and other bodies	**418,078**	-	**418,078**	**353,238**
2023 comparative figures of £353,238 is all unrestricted income				
Other charity income	268,693	116,911	385,604	273,759
Total other income	**385,604**	**-**	**385,604**	**273,759**
2023 comparative figures of £273,759 is all unrestricted income				
Donations & legacies	20,460	-	20,460	24,195
2023 comparative figures include £24,195 is all unrestricted income.				

4) Expenditure summary

	Direct Costs £	Support £	2024 Total £	Direct Costs £	Support £	2023 Total £
Total expenditure analysis:						
Raising funds						
Fundraising & publicity	-	123,877	123,877	-	99,662	99,662
Total raising funds	**-**	**123,877**	**123,877**	**-**	**99,662**	99,662
Charitable activities						
Adult community resources and projects	1,183,467	29,425	1,212,892	846,801	21,191	867,992
Adult residential care	849,740	16,507	866,247	799,495	13,761	813,256
Adult respite care	1,438,292	25,837	1,464,129	1,175,052	18,630	1,193,682
Work experience & employment projects	-	-	-	259,447	7,338	266,785
Other	6,883	-	6,883	17,005	-	17,005
Total charitable activities	**3,478,382**	**71,769**	**3,550,151**	**3,097,800**	**60,920**	**3,158,720**
Total expenditure	**3,478,382**	**195,646**	**3,674,028**	**3,097,800**	**160,582**	**3,258,382**

Net income is stated after charging:	**2024 £**	**2023 £**
Depreciation	85,919	102,139
Audit fees	18,750	14,742
Non audit fees	3,960	-
Interest on loan	32,448	31,981

5) Staff costs, trustee remuneration & expenses and the cost of key personnel

	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
Wages and salaries	2,367,315	2,361,202	2,120,773	2,115,317
Redundancy costs (1 individual)	12,848	12,848	28,846	28,846
Social security costs (3 individuals)	174,316	173,928	161,031	160,776
Pension contributions	42,684	42,585	38,198	38,119
Total	**2,597,163**	**2,590,563**	**2,348,848**	**2,343,058**

The average number of staff employed by the charity during the year was as follows:	**2024**	**2023**
Direct charitable work	108	106
Administrative	8	7
Total	**116**	**113**

Key management personnel include the trustees, Chief Executive and the Senior Management Team. The total employee benefits of the charity's key management personnel including employer national insurance costs were £337,784 (2023: £352,402). The senior management team comprises of Chief Executive, Director of Income Generation & Communications, Director of People, Director of Care and Associate Director of Finance.

Volunteers play a keen role in helping the charity deliver its objectives. The staff costs and numbers do not include any adjustment for the work carried out by volunteers. The value of this work cannot be quantified.

	2024	2023
Employees who received an annual salary between £60,000 and £70,000	2	1
Employees who received an annual salary between £70,000 and £80,000	1	1

6) Tangible fixed assets

Group	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & fittings £	Total £
Cost					
At 1st April 2023	2,358,962	419,897	528,592	588,578	3,896,029
Additions	-	-	4,423	24,960	29,383
Disposals	-	-	(2,500)	-	(2,500)
At 31st March 2024	2,358,962	419,897	530,515	613,538	3,922,912
Depreciation					
At 1st April 2023	699,013	319,004	521,988	463,942	2,003,947
Charge for year	43,287	5,824	8,516	28,292	85,919
Disposals	-	-	(2,500)	-	(2,500)
At 31st March 2024	742,300	324,828	528,004	492,234	2,087,366
Net book value					
At 31st March 2024	1,616,662	95,069	2,511	121,304	1,835,546
At 1st April 2023	1,659,949	100,893	6,604	124,636	1,892,082

Charity	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & fittings £	Total £
Cost					
At 1st April 2023	2,202,141	419,897	462,641	520,415	3,605,094
Additions	-	-	4,423	24,960	29,383
Disposals	-	-	(2,500)	-	(2,500)
At 31st March 2024	2,202,141	419,897	464,564	545,375	3,631,977
Depreciation					
At 1st April 2023	699,009	319,004	456,037	396,971	1,871,021
Charge for year	43,287	5,824	7,977	28,292	85,380
Disposals	-	-	(2,500)	-	(2,500)
At 31st March 2024	742,296	324,828	461,514	425,263	1,953,901
Net book value					
At 31st March 2024	1,459,845	95,069	3,050	120,112	1,678,076
At 1st April 2023	1,503,132	100,893	6,604	123,444	1,734,073

7) Investments

	Listed investment	Cash	2024 Group £	2024 Charity £
Investment in subsidary			-	2
Other listed investments:				
At 1st April 2023	912,849	72,390	985,239	985,239
Acquisitions at cost	-	-	-	-
Investment Tfr to cash	(912,849)	912,849	-	-
Investment management fees	-	(7,776)	(7,776)	(7,776)
Unrealised (losses)/gains in the year	-	10,915	10,915	10,915
At 31st March 2024	-	988,378	988,378	988,380

	Listed investment	Cash	2023 Group £	2023 Parent £
Investment in subsidary			-	2
Other listed investments:				
At 1st April 2022	934,640	75,326	1,009,966	1,009,966
Acquisitions at cost	-	-	-	-
Investment Tfr to cash	-	(2,936)	(2,936)	(2,936)
Investment management fees	(21,791)	-	(21,791)	(21,791)
Unrealised (losses)/gains in the year	-	-	-	-
At 31st March 2023	912,849	72,390	985,239	985,241

The charitable company controls one subsidiary. Hamelin Trust Services Limited company number 02544279 is registered in England and Wales.

An investment of £2 is held by Hamelin Trust in Hamelin Trust Services Limited. This represents the cost of acquiring the whole of the ordinary share capital of the company. Hamelin Trust Services Limited is used for non-primary purpose trading activities.

The results of Hamelin Trust Services Limited are consolidated into the group financial statements. Available profits are distributed to the charitable company see note 13 for details.

8) Debtors

	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
Trade debtors	243,068	243,068	227,803	227,803
Other debtors	15,905	15,782	12,886	12,726
Prepayments and accrued income	76,684	76,684	56,960	56,960
Owed by Trading Subsidiary	-	13,971	-	6,885
Loan to Trading Subsidiary	-	143,386	-	148,613
Total	**335,657**	**492,891**	**297,649**	**452,987**

All amounts shown under debtors fall due for payment within one year except the amount owed by trading subsidiary of £143,386 (2023: £148,613). This debt is under formal loan agreement secured by first legal charge over the freehold property owed by the subsidiary company.

Interest is charged on the loan at 2% per annum. The loan is repayable by monthly instalments over a period of 25 years ending in October 2045. £5,333 (2023: £5,227) is due within one year with the balance of £138,053 (2023: £143,386) being due in more than one year.

9) Creditors

	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
Amounts falling due within one year				
Bank loans	32,448	32,448	31,944	31,944
Trade creditors	59,065	58,830	46,440	46,097
Other creditors	119,969	119,969	61,381	61,381
Corporation tax provision	2,131	-	2,131	-
Accruals	17,814	14,989	29,528	26,528
Total	**231,427**	**226,236**	**171,424**	**165,950**
Amounts falling due after more than one year				
Bank loan	644,122	644,122	664,285	664,285
Total	**644,122**	**644,122**	**664,285**	**664,285**
Analysis of loans				
Debt due within one year	32,448	32,448	31,944	31,944
Between one and two years	32,958	32,958	32,448	32,448
Between two and five years	203,524	203,524	203,524	203,524
Due after five years	407,640	407,640	428,313	428,313

Other creditors include £82,275 (2023: £37,393) in respect of taxation and social security costs.

The bank facilities are secured by first legal charges over the freehold property owned by the charity, and a debenture over all assets of the charity. Interest is charged on the loan at 2.5% per annum above base rate.

10) Reserves

It is the policy of the trustees to ensure that all of the funds spent are for the purposes of promoting the relief of people of all ages who have learning disabilities and/or physical disability and/or sensory impairment and/or are suffering mental distress.

Restricted Funds are limited to the use for which they were given.

Designated Funds have been earmarked by the trustees for a particular future project.

The Unrestricted Funds are required to supply the fixed assets of the charity and to provide a working reserve for running Hamelin Trust.

Movements on group reserves - 2024	Balance brought forward 1/4/23 £	Income £	Expenditure £	Balance carried forward 31/3/24 £
Designated funds	64,083	-	22,750	41,333
Unrestricted funds	1,749,292	3,367,114	3,484,269	1,632,137
Restricted funds:				
Central Office	249,509	116,911	146,839	219,581
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	207,979	-	7,154	200,825
Hydro Pool	181,945	-	10,326	171,619
Hamelin Trust Projects	23,909	-	2,415	21,494
Bungalow	1,650	-	275	1,375
Total restricted funds	**703,610**	**116,911**	**167,009**	**653,512**
Total	**2,516,985**	**3,484,025**	**3,674,028**	**2,326,982**

Movements on group reserves - 2023	Balance brought forward 1/4/22 £	Income £	Expenditure £	Balance carried forward 31/3/23 £
Designated funds	136,908	-	72,825	64,083
Unrestricted funds	2,121,529	2,793,417	3,165,654	1,749,292
Restricted funds:				
Central Office	231,450	42,519	24,460	249,509
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	215,133	-	7,154	207,979
Hydro Pool	192,271	-	10,326	181,945
Hamelin Trust Projects	26,324	-	2,415	23,909
Bungalow	1,925	-	275	1,650
Total restricted funds	**705,721**	**42,519**	**44,630**	**703,610**
Total	**2,964,158**	**2,835,936**	**3,283,109**	**2,516,985**

Notes to the financial statements

Reserves continued

Movements on charity reserves - 2024	Balance brought forward 1/4/23 £	Income £	Expenditure £	Balance carried forward 31/3/24 £
Designated funds	64,083	-	22,750	**41,333**
Unrestricted funds	1,749,288	3,325,714	3,442,865	**1,632,137**
Restricted funds:				
Central Office	249,509	116,911	146,839	219,581
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	207,979	-	7,154	200,825
Hydro Pool	181,945	-	10,326	171,619
Hamelin Trust Projects	23,909	-	2,415	21,494
Bungalow	1,650	-	275	1,375
Total restricted funds	**703,610**	**116,911**	**167,009**	**653,512**
Total	**2,516,981**	**3,442,625**	**3,632,624**	**2,326,982**

Movements on charity reserves - 2023	Balance brought forward 1/4/22 £	Income £	Expenditure £	Balance carried forward 31/3/23 £
Designated funds	136,908	-	72,825	64,083
Unrestricted funds	2,121,527	2,748,881	3,121,120	1,749,288
Restricted funds:				
Central Office	231,450	42,519	24,460	249,509
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	215,133	-	7,154	207,979
Hydro Pool	192,271	-	10,326	181,945
Hamelin Trust Projects	26,324	-	2,415	23,909
Bungalow	1,925	-	275	1,650
Total restricted funds	**705,721**	**42,519**	**44,630**	**703,610**
Total	**2,964,156**	**2,791,400**	**3,238,575**	**2,516,981**

Notes to the financial statements

The designated and restricted funds are allocated between specific projects, as follows:

	Charity & Group Designated funds 2024 £	Charity & Group Restricted funds 2024 £	Charity & Group Designated funds 2023 £	Charity & Group Restricted funds 2023 £
Central Office	35,000	219,581	47,572	249,509
Hamelin House	-	38,618	-	38,618
Sutton Bridge Farm	822	200,826	494	207,979
Hydro Pool	-	171,619	346	181,945
Exchange	1,157	-	5,710	-
Hamelin Trust Projects	-	21,493	5,607	23,909
Bungalow	4,354	1,375	4,354	1,650
Total	**41,333**	**653,512**	**64,083**	**703,610**

Purposes of restricted funds:
Central Office: Restricted fixed assets to help the charity meet and deliver its charitable aims & objectives
Hamelin House: Restricted funding provided to improve equipment and vehicles to support the service delivery
Sutton Bridge Farm: Restricted fixed assets to support the service delivery
Hydropool: Restricted fixed asset & funding to cover maintenance and upgrade costs or service
Hamelin Trust Projects: Restricted fixed assets to support the service delivery
Bungalow: Restricted fixed assets to support the service delivery

Purposes of designated funds:
Central Office: For the future development of ICT infrastructure, strategic development and equipment replacement
Sutton Bridge Farm: For Gowlands general equipment and activity equipment
Exchange: For Exchange computer equipment and sensory equipment
Hamelin Trust Projects: For tools & equipment for projects
Hydropool: For general running and maintenance of the pool
Bungalow: For Bungalow equipment

Notes to the financial statements

Analysis of group fund balances between net assets:

	Total 2024 £	Restricted 2024 £	Unrestricted 2024 £
Tangible fixed assets			
Freehold premises	1,616,662	579,156	1,037,506
Other	218,884	22,868	196,016
Investments	988,378	-	988,378
Current assets	378,607	51,488	327,119
Current liabilities	(231,427)	-	(231,427)
Long term liabilities	(644,122)	-	(644,122)
Total	**2,326,982**	**653,512**	**1,673,470**

	Total 2023 £	Restricted 2023 £	Unrestricted 2023 £
Tangible fixed assets			
Freehold premises	1,659,949	602,570	1,057,379
Other	232,133	25,559	206,574
Investments	985,239	-	985,239
Current assets	475,373	75,481	399,892
Current liabilities	(171,424)	-	(171,424)
Long term liabilities	(664,285)	-	(664,285)
Total	**2,516,985**	**703,610**	**1,813,375**

Analysis of parent company fund balances between net assets:

	Total 2024 £	Restricted 2024 £	Unrestricted 2024 £
Tangible fixed assets			
Freehold premises	1,459,845	579,156	880,689
Other	218,231	22,868	195,363
Investments	988,380	-	988,380
Current assets	530,884	51,488	479,396
Current liabilities	(226,236)	-	(226,236)
Long term liabilities	(644,122)	-	(644,122)
Total	**2,326,982**	**653,512**	**1,673,470**

	Total 2023 £	Restricted 2023 £	Unrestricted 2023 £
Tangible fixed assets			
Freehold premises	1,503,132	602,570	900,562
Other	230,940	25,559	205,381
Investments	985,241	-	985,241
Current assets	627,903	75,481	552,422
Current liabilities	(165,950)	-	(165,950)
Long term liabilities	(664,285)	-	(664,285)
Total	**2,516,981**	**703,610**	**1,813,371**

11) Trustees' remuneration

No trustee had expenses reimbursed during the year (2023: £27). No other trustees received any remuneration, other employment benefits or expenses during the financial year (2023: £nil).

12) Pension costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in a fund administered by Standard Life plc. The pension costs represent contributions payable by the charity for pension benefits, which amounted to £836 (2023 - £1,032) The charity also operates a second pension scheme through NOW Pensions as part of the auto enrolment scheme and the contributions payable by the charity amounted to £41,848 (2023 - £37,166). £29,081 (2023 - £17,506) of pension contributions are being held in current liabilities.

13) Results of related entities

Company Information
Hamelin Trust Services Limited is a limited company domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU, and registered company number is 02544279.

Hamelin Trust Services Limited which is incorporated in the UK, and is wholly owned by Hamelin Trust, operates as a registered provider of social housing. The taxable profits of the company are donated directly to Hamelin Trust. A summary of the trading results is shown below. There are no material changes in the operating costs from those incurred last year.

Summary profit and loss account	Total 2024 £	Total 2023 £
Turnover	41,400	41,400
Gross Profit	41,400	41,400
Staff costs	(6,600)	(5,790)
Other administration costs	(14,238)	(15,968)
Profit before taxation	20,562	19,642
Corporation tax provision		(2,131)
Amount gift aided to Hamelin Trust	(20,562)	(17,511)
Retained in connected company	-	-
The assets and liabilities of the company are:		
Fixed assets	157,471	158,010
Current assets	5,080	2,966
Creditors: amounts falling due within one year	(24,495)	(17,587)
Creditors: amounts falling due in more than one year	(138,053)	(143,386)
Total net assets	3	3
Aggregate share capital and reserves	3	3

14) Related parties

Detailed here are the related party transactions between the charitable company and the trading subsidiary Hamelin Trust Services Limited:

	2024 £	2023 £
Cost recharged to HTS Ltd	13,600	10,790
Loan interest received from HTS Ltd	2,925	3,028
Gift aid transfer received from HTS Ltd	20,562	17,511
J.Bishop (trustee) Director of Skye Cloud - managed IT support services to HT	66,080	-
V.Waldon (trustee) Director of Provide CIC - health & safety support to HT	1,440	-
Rent paid from HT to HTS Ltd regarding bungalow property	41,400	41,400

15) Membership

The company is limited by guarantee and does not have share capital. Each member has guaranteed a maximum of £1 in the event that the company is wound up is 8 (2023 - 8).

16) Financial instruments

Summary profit and loss account	2024 £	2023 £
Company carrying amount of financial assets Debt instruments measured at amortised cost	473,140	446,102
Company carrying amount of financial liabilities Measured at amortised cost	870,358	832,235
Group carrying amount of financial assets Debt instruments measured at amortised cost	315,906	302,876
Group carrying amount of financial liabilities Measured at amortised cost	875,549	830,177

17) Comparative statement of financial activities

Income from	Unrestricted £	Restricted £	Total 2023 £
Charitable activities			
Fee income	2,181,688	-	2,181,688
Income from clients and other bodies	353,238	-	353,238
Other	231,240	42,519	273,759
Donations & legacies			
Donations	24,195	-	24,195
Legacies	-	-	-
Income from investments			
Interest on cash deposits	3,056	-	3,056
Total income	**2,793,417**	**42,519**	**2,835,936**

Expenditure on	Unrestricted £	Restricted £	Total 2023 £
Raising funds			
Fundraising & publicity	99,662	-	99,662
Charitable activities			
Adult resource centre and community support	867,992	-	867,992
Adult residential care	812,981	275	813,256
Adult respite care	1,176,202	17,480	1,193,682
Work experience and employment projects	245,845	20,940	266,785
Other	11,070	5,935	17,005
Total expenditure	**3,213,752**	**44,630**	**3,258,382**
Net income/(expenditure)	(420,335	(2,111)	(422,446)
Unrealised gains on investments	(24,727)	-	(24,727)
Net movement in funds	(445,062)	(2,111)	(447,173)
Total funds b/fwd	2,258,437	705,721	2,964,158
Total funds carried forward	**1,813,375**	**703,610**	**2,516,985**

HAMELIN TRUST

England & Wales - Charity number 1004432

Accounts

2022
-
2023

ANNUAL REPORT

Hamelin Trust

Company number: 2650043 (England and Wales)
Charity number: 1004432

For the year ended 31st March 2023

Introduction

Page

02 Contents

03 Introduction

04 Our mission and values

05 Strategic report

05 Key activities
06 What we achieved 22-23
09 What we want to achieve 23-24
10 Social & environmental impact
14 Legal and Administrative Information
15 Trustees responsibilities statement
17 Financial review

19 Independent auditor's report to the members

24 Consolidated statement of financial activities

27 Notes to the financial statements

Introduction

Welcome

In this the first year of our new strategy, we are delighted to announce that we have significantly grown our support to upward of 400 individuals plus their families. This is important because although it's a challenging environment for charities, it's also a difficult time for our communities, the people we support, and those we wish to support.

Hamelin Trust has started to collect and analyse data and KPIs in a new format in this financial year, therefore comparable date for previous years is not available for this report.

This year we have invested in our staff, IT and the strategy itself, whilst being mindful of cost control. With net assets of £2.515M, and reserves in cash of £1M, our accounts show a planned deficit, which has enabled growth and investment for the 23/24 year. We look to come out of deficit for the first time in many years, whilst also having achieved further growth and support to our communities.

As we continue to diversify our income streams, 92% of our income is directed at services. Importantly, we are not calling on our reserves to achieve the resilience and growth that we have planned for as we move to a more agile charity which is more connected with the community.

This change in our service delivery, so badly needed and asked for in our communities, has been supported by colleagues in the statutory sector comprising the Integrated Care System (ICS), Essex County Council (ECC) and unitary authorities as well as partners in the voluntary sector.

Working differently, the charity has set up new programmes to support the learning disability community across the county, including our befriending and mentoring project 'Bfriends'. We have also increased support in existing services such as at Gowlands where crisis beds have been established. Our strategy recognises that we cannot do this alone, and as we grow our reach, so we spend more time listening and working with the people we support, families and partners to achieve the outcome they wish.

We have already achieved an increase in our reach and impact with the charity now working across the whole of Mid and South East Essex and unitary authorities and we intend on improving on that intent. Through our strategy, we wish to build a sustainable and resilient organisation which continues to be trusted by disabled people, their families and our partner organisations across Essex.



Ru Watkins
Chief Executive



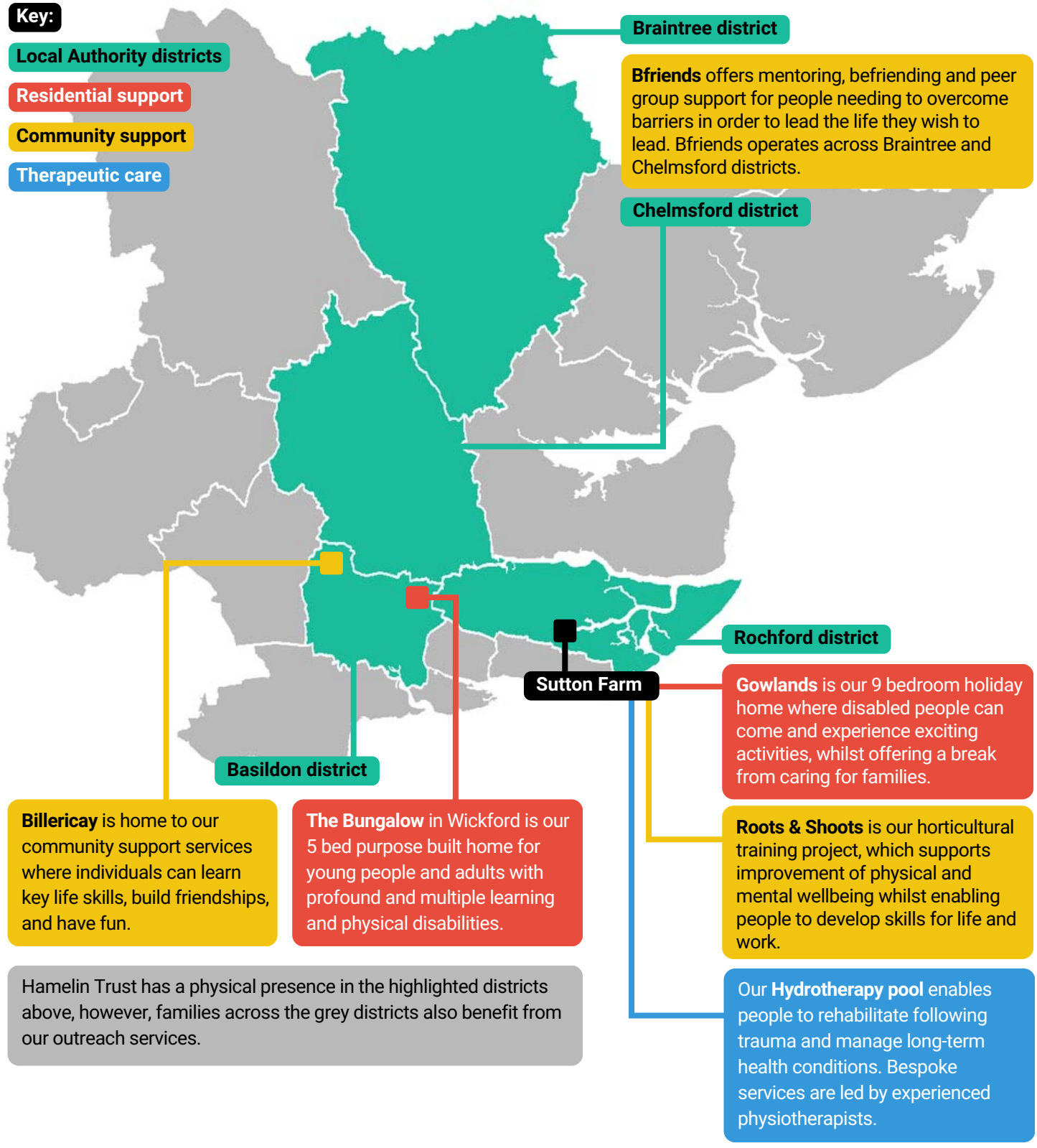
Graham Woodham,
Chair of Trustees

Our mission and values



Key activities

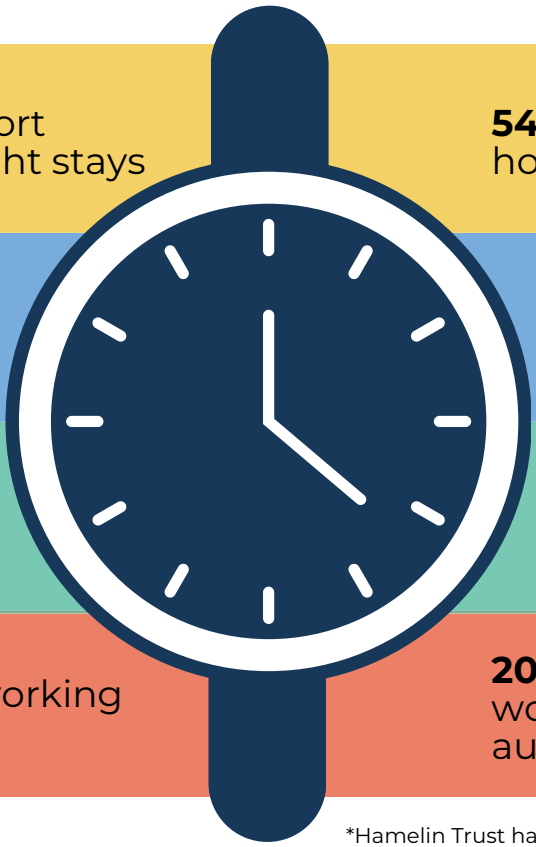
The key building blocks of our strategy are ***delivery, community and partnership, impact and resilience*** and ***culture.*** Objectives within these building blocks have enabled the charity to provide support to an ever growing community as well as developing our workforce.



What we achieved 22-23

As part of our evolution, professionalisation and investment, we've started to gather pertinent data and can now better understand and analyse the services that we offer. This helps us to evaluate the impact that we have in the communities we support and check we are addressing the unmet need.

This year we delivered:



70,080 hours of short breaks and overnight stays

54,750 hours of 24-hour residential care

40,908 hours of training & support

11,648 hours of hydrotherapy care

1,462.5 hours of support to refugees

364 hours of joint working with Health Sector

260 hours of joint working with VCSFE

208 hours of joint working with local authorities

*Hamelin Trust has started to collect and analyse data and KPIs in a new format in this financial year, therefore comparable date for previous years is not available for this report.

48 people supported by a mentor or peer to access their community (Bfriends, Roots & Shoots, and Outreach)

10 new volunteer and lived experience peer roles created



Strategic report

Impact and Resilience

In setting the conditions for growth and developing the impact and resilience of the charity, our investment in IT programmes continues. A new training system is now in place with a management information system and most importantly an integrated IT care system planned for 2023. Digitalisation will enable staff to communicate across sites and within in the community. We are future-proofing our systems to be able to intergrate with health and social care IT systems (such as System1). We will be in a position to provide seamless information and support to all stakeholders and speed up care and health pathways.



Culture and Workforce

We operate in a challenging environment, with post-pandemic fatigue, labour shortages and retention issues making it harder to ensure a stable and high quality staff team. During this last year, we have transformed our people team to better support the organisation, enabling us to focus on cultural change, resourcing and colleague welfare and development.

With an investment made into dedicated internal recruitment and volunteer management roles, we are working hard to attract high-quality talent into the organisation. By working with voluntary sector partners, we aim to reduce temporary labour use through creating rotational and shared roles.



Work is underway to overcome the predicted continued labour shortage challenges, with our aim to create multigenerational and diverse workforces. We will foster a supportive and dynamic work environment where our teams are given the opportunity to develop, innovate and thrive.

To keep up with demand for our services, during 2022/23 we increased the average number of paid roles from 110 to 113 and supplemented this with an additional eight volunteer and peer lead roles and extra relief staff.

Thank you

The board of trustees is very conscious of the energy, passion and professionalism required to take Hamelin on this journey and would like to thank all staff for their work and their willingness to embrace positive change.

Furthermore, the board would like to thank all partners that the charity works with for their support over the last 12 months. The wider community of people and businesses that we operate with is critical to amplifying our reach and impact. Our work is only possible because of our funders, who this year included:

Plus many other generous individuals that we cannot thank in full here.

Finally, the board is hugely grateful for the support of the families and individuals in developing and supporting the charity and truly believes that this support is what has helped the charity move into this new era.

What we want to achieve 23-24

- We will expand our befriending and mentoring service to the Basildon, Brentwood, Wickford areas as well as unitary areas to pick up as much of the unmet need as possible
- Further expand our Parent/Carer Action Groups to capture the views of families and reflect these to partners as well as guiding the charity through its evolution
- We will launch a social prescribing model across the south of the county with colleagues in health, so that we can further support the health and wellbeing agenda for people with learning disabilities and autism
- We will offer an Individual Service Fund (ISF) model to those who wish to take it up, so they can have the freedom of choice as to the support they need to meet their life goals
- Development and implementation of a transition model with other Voluntary, Community, Faith and Social Enterprise (VCFSE) and statutory partners, so that disabled young people can successfully move into adulthood
- Development of career pathways and training for staff and volunteers, not only through our own efforts but also with academic partners, so that we have a workforce equipped to meet the needs of disabled people in the future
- Review and agree how to develop the Gowlands site, so it can be a benefit to as many people within the local community as possible
- Evolve our existing supported living model and identify partners and locations to create more accessible, appropriate housing, so that we can support more people on our waiting list



Social, Public Benefit & Environmental Impact

Social

In setting objectives and planning activities, the board has given careful consideration to the Charity Commission's guidance on public benefit requirements. The board considers that the charity meets the principles of these requirements. The case studies below identify and support its role in providing public benefit.

'Kevin'
Kevin is a keen angler and often spent many happy hours with his dad at his local lakes to enjoy some father-son time.

When his dad sadly passed away, he lost his way with fishing because he had nobody to go with. He became isolated and felt alone. He didn't leave the house much or see other people.

Kevin wanted to be able to connect with his local community but because of his support needs he was unable to do this independently. He didn't know where to start, so he was referred to our Bfriends project for help.

The team reconnected him with his local angling club, partnered him with a volunteer who accompanies him on visits and was even able to fund some new equipment.

Kevin's self-confidence has increased significantly and he's even now started to attend a Bfriends peer support group based around online gaming.

He said: "Bfriends is good because I get to go out, meet new people, and do things I enjoy. Fishing is really important to me because I used to go with my dad before he passed away and I really wanted to get back into it. Andy who supports me is a lovely person and really helps me."



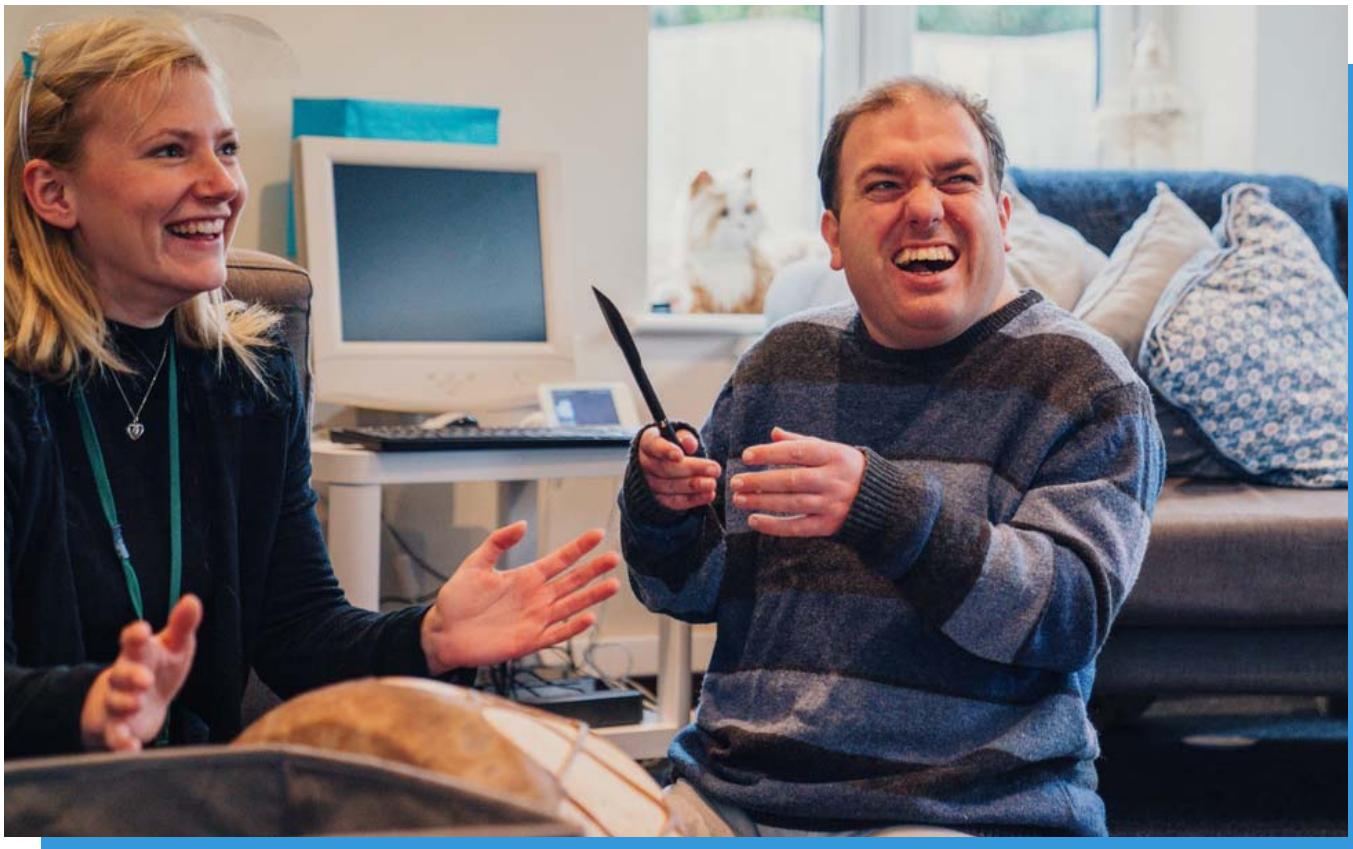
Jon & Sue

Sue looked after her son Jon at home but when her husband died she spoke to us about her options for residential support.

Jon is now a resident at the Bungalow, our five bed purpose built home for people with profound and multiple learning and physical disabilities.

Sue said the Bungalow has been a 'lifeline' and added: "I knew I couldn't carry on without some support, and I was worried about what would happen to Jon if anything happened to me. I feel so lucky to have found the Bungalow as there really is nowhere else like it. The team here are amazing. I love coming to visit Jon because it is so relaxed, just like being at home."





Wider Public Benefit

Hamelin Trust delivers a range of personalised care and support services in residential and community settings. The charity's services are partly funded by statutory authority commissioners. However, the charity also raises its own funds to further develop and enhance those services and consequently the experience of beneficiaries.

The charity has committed resources to working in conjunction with anchor organisations including Essex County Council and the NHS in order to ensure that the voice of disabled people and their families is heard during the design and review of services.

This year has seen the charity co-chair the Mid and South Essex Voluntary, Community and Social Enterprise (VCSE) Integrated Care System (ICS) Assembly as well as represent the learning disability community by hosting the Women and Equalities Select Committee, and supporting Voluntary Organisations Disability Group (VODG) in their continued lobbying of parliament. In this way, Hamelin Trust is able to meet its public benefit obligations by influencing the broader system.

"I value the support given to the newly formed Mid and South Essex Integrated Care Partnership by Hamelin Trust.

They have used their influence and networks to full effect, connecting the voluntary sector across the health and social care eco-system, and leading on the establishment of the much-needed VCSE Alliance.

In this regard, Hamelin Trust has shown good system leadership, improving opportunities for all community members who receive services from charities such as their own."

Jeff Banks, Director of Strategic partnerships, Mid and South Essex Integrated Care System.

"Hamelin Trust provides a critical service; creating compassionate communities for residents of Mid and South Essex, which generates substantial positive health outcomes."

Pam Green, Basildon & Brentwood Alliance Director, Mid & South Essex Integrated Care Board.



Hamelin Trust hosts Women and Equalities Select Committee workshop.

Environmental

We are committed to responsible carbon management and the efficient use of utilities. We understand that it is not only carbon emissions but also the use of water and plastics that affect our environment. To that end we have conducted energy surveys across all of our three sites and have put in place action plans to improve our efficient use of fuels, as well as explore potential alternative forms of energy to support our infrastructure.

In 2023/24 we will look at alternative travel and water usage, especially at the Gowlands site which has its own natural water supplies. Conscious of the requirement for staff to travel, we will look to implement car share and more localised recruitment as well as continued use of video conferencing to offset travel.



Legal and Administrative Information

Trustees and Directors:	Mr Graham Woodham (Chair) Mr David Firth Mrs Sheila Peskett Mr Simon Pitts Mr Tom Sterry MBE Mrs Sally Froment Mrs Vicky Waldon Mrs Collette Black (resigned December 2022)
Chief Executive & Company Secretary:	Mr Mark Watkins
Company Number:	2650043 (England and Wales)
Charity Number:	1004432
Registered Office:	19 Radford Crescent Billericay Essex, CM12 0DU
Banker:	National Westminster Bank PLC 29 East Walk Basildon Essex, SS14 1HD
Auditors:	Price Bailey LLP 3rd Floor, 24 Old Bond St, Mayfair, London W1S 4AP
Legal Advisor:	Mrs Ellen Petersen Fisher Jones Greenwood LLP 102 High Street Billericay Essex, CM12 9BY

Trustees Responsibilities Statement

Trustees Responsibilities

The trustees (who are also directors of Hamelin Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles In The Charities Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable group will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit Information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ In other jurisdictions.

The accounts have been prepared in accordance with the Companies Act 2006, the Charities Act and the new SORP under FRS 102.

Structure, Governance & Management

The trustee board oversees the work of the charity and agrees strategic direction. The new structure is in place and allowing the full board to concentrate on strategic issues.

Trustees have a formal induction, which includes introductions to all services of the charity, in addition to a comprehensive induction pack. A trustee training log has now been implemented, furthermore, trustees access external courses dedicated to developing knowledge of their roles and responsibilities and at year end it is the intention of the board to conduct trustee appraisals.

The Chief Executive (CE) has the delegated operational responsibility for the day-to-day management of the organisation. The Senior Leadership Team (SLT) supports the CE in implementing charity strategy and delivery of business plans.

Objectives & Activities

Trustees and the SLT review the charity's principal objects and strategy each year, capturing targets and objectives in annual business plans. Activities outlined in the plans ensure that the charity remains focused on stated charitable purpose and public benefit as well as delivering on the strategic goals. Trustees monitor performance against the operating plan regularly via the quarterly board meetings.

Each committee oversees a distinct aspect of the charity's overall performance. The chair of each committee (structure outlined below) is responsible for holding the SLT to delivery of key performance indicators and highlighting identified risks and successes to the full board of trustees.

Governance structure

Board of Trustees
Chair Graham Woodham

Finance, Audit, Risk, and Governance Committee
Chair Tom Sterry MBE
Trustee rep David Firth
SLT reps Ru Watkins, Chris Debond

Income Generation and Communications Committee
Chair Simon Pitts
Trustee rep David Firth
SLT rep Andy Archer

Care Committee
Chair Sheila Peskett
Trustee rep Vicky Waldon
SLT rep Shoenagh Mackay

People Committee
Chair Sally Froment
Trustee rep Vicky Waldon
SLT rep Grace Osborne

Financial review

The operating deficit delivered by the charity for the year ended 31st March 2023 on unrestricted fund income and expenditure is £447,173 (2022: £273,735).

The overall position for 2022/23 shows an operating deficit of £422,446 (2022: deficit of £289,081). However, this deficit is comprised of investment of £260,400 in the following areas; £161,000 in new senior management structure, £30,400 in workforce & restructuring and £69,000 in IT and service expansion. The charity is committed to reducing the operating deficit and developing its financial resilience over the next 24 months.

It is the policy of the trustees to ensure that all funds spent are for the purposes of promoting the relief of people who are autistic, or have a learning or physical disability.

Restricted funds are limited to the use for which they were given and cannot be spent until the project is available. Amounts in the restricted funds relate mainly to specific donations for equipment.

Designated Funds

Strategic funds have been earmarked by the trustees for particular future projects and these are detailed in note 10 to the accounts. The charity takes decisions on the timing of the actual commitment and spending of the funds in line with organisational priorities and cash flow considerations.

Part of the charity's income is from charges made to a number of local authorities for care services provided, for example, the social care departments of Essex, Southend, Thurrock, the London Boroughs of Havering and Barking & Dagenham. Funding is also received from the NHS. Increasingly, the people we support, their carers and advocates are taking social care personal budgets as direct payments, which they commit to the services that Hamelin Trust provides. The charity continues to develop wider funding routes into new markets and also from non-statutory funders, enabling Hamelin Trust to further develop and deliver support and services across East Anglia.

The charity's assets are the buildings, furniture, fixtures/fittings, and vehicles in daily use by the people the charity supports. Details and movements in fixed assets are set out in note 6.

The unrestricted funds are required to finance the fixed assets of the charity and to provide a working reserve for running the organisation. The trustees believe that this should be no less than three months of the general running costs where possible. As of 31st March 2023, the group had £1,749,292 unrestricted reserves of which £1,247,782 is free reserves. The free reserves are equivalent to 4 months general running costs based on current monthly expenditure.

Risk

The charity continues to develop the risk matrix which has been agreed by the board. This process tracks risk at tactical and strategic levels through ongoing and relevant mitigation plans. Emerging risks are also examined, thus enabling the charity to be forward thinking.

Trustees regard the most significant risks to the organisation as follows:

- Failure to safeguard the people we support and / or families. This risk is monitored through service audits, reviews and ensuring safeguarding policies and procedures meet best practice guidelines, and staff training and induction processes cover safeguarding as well as regular staff supervision.

- Ongoing viability and sustainability of the charity. The identified risk is that costs for the high-quality care that the charity provides exceeds income to the extent where reserves are exhausted, and liquidity is threatened. This is addressed by ongoing negotiation with funding authorities, removal of all non-essential costs throughout the whole organisation and efficient use of assets as well as identification of non statutory income streams. Organisational sustainability forms a key element of the ongoing future strategy.

- Reputation. This risk is controlled through delivery of well-led, compliant services that meet the standards set by regulatory bodies (for example The Care Quality Commission (CQC), Charity Commission and the Social Housing Regulator) which are monitored at board as well as operational level. Services continue to be monitored and audited by external and internal personnel using CQC frameworks.

Auditors

This report has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the board of directors and trustees on 14th November 2023 and signed on its behalf.

Hamelin Trust
19 Radford Crescent,
Blllericay,
Essex,
CM12 ODU



Graham Woodham

Independent auditor’s report to the members

Opinion

We have audited the financial statements of Hamelin Trust (the ‘parent charitable company’) and its subsidiary (the 'group') for the year ended 31 March 2023 which comprise of the Group Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Group Cash Flow Statement and notes to the financial statements, including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group’s and parent charitable company’s affairs as at 31 March 2023, and of the group’s incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- The Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the Trustees Report and from the requirement to prepare a Strategic Report

Independent auditor's report to the members

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charitable Group and the sector in which it operates and considered the risk of the Charitable Group not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Group this included compliance with the Charities Act 2011, Care Quality Commission, and Companies Act 2006.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and enquiries of management and officers of the Charitable Group.

We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission.

Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Independent auditor's report to the members

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Helena Wilkinson BSc FCA DChA (Senior Statutory Auditor)

For and on behalf of
Price Bailey LLP
Chartered Accountants
Statutory Auditors

3rd Floor,
24 Old Bond St,
Mayfair,
London
W1S 4AP

14 November 2023

Consolidated statement of financial activities

For The Year Ended 31st March 2023

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted £	Restricted £	Total £	Restated 2022 £
Income from:					
Charitable activities					
Fee income	3	2,181,688	-	2,181,688	1,785,931
Income from clients and other bodies	3	353,238	-	353,238	296,312
Other	3	231,240	42,519	273,759	218,723
Donations & legacies					
Donations	3	24,195	-	24,195	17,863
Legacies	3	-	-	-	22,615
Income from investments					
Interest on cash deposits		3,056	-	3,056	26,339
Total income		**2,793,417**	**42,519**	**2,835,936**	**2,367,783**
Expenditure on					
Raising funds					
Fundraising & publicity		99,662		99,662	45,148
Charitable activities					
Adult resource centre & community support		867,992	-	867,992	699,461
Adult residential care		812,981	275	813,256	698,036
Adult respite care		1,176,202	17,480	1,193,682	972,555
Work experience & employment projects		245,845	20,940	266,785	227,730
Other		11,070	5,935	17,005	13,934
Total expenditure	4	**3,213,752**	**44,630**	**3,258,382**	**2,656,864**
Net (expenditure)		**(420,335)**	**(2,111)**	**(422,446)**	**(289,081)**
Unrealised (loss)/gain on investments		(24,727)	-	(24,727)	9,966
Net movement in funds		**(445,062)**	**(2,111)**	**(447,173)**	**(279,115)**
Total funds b/fwd as previously stated		**2,258,437**	**705,721**	**2,964,158**	**3,542,973**
Prior year adjustment		-	-	-	(299,700)
Adjusted opening balance		2,258,437	705,721	2,964,158	3,243,273
Total funds carried forward		**1,813,375**	**703,610**	**2,516,985**	**2,964,158**

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year. All income and expenditure relates to continuing activities.

The comparative consolidated Statement of Financial Activities can be found on page 47 (note 18).

The attached notes on pages 27 to 47 form part of these accounts.

Consolidated statement of financial activities

Balance sheet
(as at 31st March 2023)

	Notes	2023 Group £	2023 Parent £	2022 Restated Group £	2022 Parent £
Fixed assets					
Tangible fixed assets	6	1,892,082	1,734,072	1,919,425	1,760,876
Investments	7	985,239	985,241	1,009,966	1,009,968
		2,877,321	**2,719,313**	**2,929,391**	**2,770,844**
Current assets					
Debtors	8	297,649	452,987	402,809	571,040
Cash at bank and in hand		177,724	174,916	508,146	496,334
		475,373	**627,903**	**910,955**	**1,067,374**
Creditors due within one year	9	(171,424)	(165,950)	(184,802)	(182,676)
Net current assets		303,949	461,953	726,153	884,698
Creditors - amounts falling due after more than one year	9	(664,285)	(664,285)	(691,386)	(691,386)
Net assets		2,516,985	2,516,981	2,964,158	2,964,156
Funds					
Restricted	10	703,610	703,610	705,721	705,721
Unrestricted					
Designated	10	64,083	64,083	136,908	136,908
General	10	1,749,292	1,749,288	2,121,529	2,121,527
Total funds		**2,516,985**	**2,516,981**	**2,964,158**	**2,964,156**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The net movement in funds for the parent charity was a deficit of £464,684 (2022: deficit of £294,461).

Approved for issue by the Board of Trustees and signed on its behalf on the 14th November 2023.



Graham Woodham,
Chair of the board of trustees.

Company registration number 02650043.

Consolidated statement of financial activities

Consolidated cash flow statement
(for the year ended 31st March 2023)

	Notes	2023 £	2022 £
Net cash flow from operating activities	1.1	(203,951)	108,551
Cash flows from investing activities			
Payments to acquire fixed assets		(74,796)	(99,629)
Interest Received		3,056	26,339
Disposal of fixed assets		2,250	-
Payments to acquire investments		-	(1,000,000)
(Decrease)/Increase in cash before financing activities		(273,441)	(964,739)
Cash flows from financing activities			
Loan repayments		(25,000)	(29,285)
Loan interest paid		(31,981)	(19,391)
Change in cash and cash equivalents in the reporting period	1.2	(330,422)	(1,013,415)
Cash and equivalents b/fwd		**508,146**	**1,521,561**
Change in cash and cash equivalents during the year		(330,442)	(1,013,415)
Cash and equivalents c/fwd		**177,724**	**508,146**

The notes to the cash flow statement form part of this statement on page 27.

Notes to the financial statements

(for the year ended 31st March 2023)

1.1 Cash flows from operating activities	2023 £	2022 £
Net (expenditure)/surplus for the year	(422,446)	(289,081)
Depreciation of tangible fixed assets	102,139	101,995
Decrease/(Increase) in debtors	105,160	309,000
Decrease in creditors	(15,479)	(6,415)
(Profit)/loss on sale of fixed assets	(2,250)	-
Interest received	(3,056)	(26,339)
Interest paid	31,981	19,391
Net cash generated from operating activities	**(203,951)**	**108,551**

1.2 Analysis of changes in cash and cash equivalents	2023 £	2022 £	Movement in the year
Cash at bank and in hand net of overdraft	177,724	508,146	(330,422)

1.3 Analysis of changes in financing during the year	2023 £	2022 £	Movement in the year
Bank loan	696,229	721,229	(25,000)
	696,229	**721,229**	**(25,000)**

1.4 Analysis of changes in net debt	2022 £	Cash flow £	31st March 2023 £
Cash at bank and in hand net of overdraft	508,146	(330,422)	177,724
Debt due	(721,229)	25,000	(696,229)
	(213,083)	**(305,422)**	**(518,505)**

Notes to the financial statements

1) Accounting policies

Company Information
Hamelin Trust is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU. The company number is 2650043 and charity number is 1004432.

1.1) Accounting conventions

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

Hamelin Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The financial statements have been prepared under the historical cost convention with the exception of investments which is at revalued cost. The principal accounting policies adopted are set out below.

Basis of Preparation of Group Financial Statements
These financial statements consolidate the results of the charity, and its trading subsidiary on a line by line basis. A separate Statement of Financial Activities, or Income and Expenditure Account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The result of the charity, before consolidation, was a deficit of £429,662 (2022: deficit £263,769)

1.2) Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the company will continue in operational existence for the foreseeable future. They are not aware of any uncertainties which would cause doubt on the company's ability to continue as a going concern for the 12 months following the approval of these financial statements.

The charity's strategy has been to close or restructure loss making services in order to return the charity into generating a surplus after several years of operating deficits.

Covid-19 continued to impact the charity in 2022/23 forcing the charity to continue with social distancing restrictions for far longer than other sectors. This has meant it has taken longer to get services back up towards full capacity and increasing parent/carer confidence that their loved one will be safe in a social environment again. We have linked staffing resources where possible to match demand and this has allowed the organisation to control costs in an efficient way.

1.3) Income

Income includes revenue from fees (from all sources), donations, hydrotherapy pool sessions (net of VAT) and proceeds from fund raising activities receivable in the period.

Fee income, income from clients and other bodies and other income is recognised in the period in which the services are provided.

Voluntary income, donations and legacies are accounted for as received by the charity.

Project income is recognised in the period in which the sale relates to.

Interest is recognised as received by the charity.

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

1.4) Expenditure

Expenditure is recognised on an accruals basis as a liability as it is incurred and is reported as part of the expenditure to which it relates.

Costs are allocated on a direct basis where possible to specific services with support costs allocated on the basis of time spent on activities.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Support & Governance costs:
Support costs comprise those costs which are incurred directly in support of expenditure on the objectives of the charity and include governance costs, finance, and office costs. Support costs include irrecoverable VAT.

Support costs are allocated to each of the activities directly based on the proportion of costs against total expenditure.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its services.

1.5) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.
Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of assets to their anticipated residual values evenly over their expected useful lives, on a straight line basis, as follows:

50 years	Freehold buildings
30 years	Hydrotherapy Pool
20 years	Leasehold & Buildings improvements
4 years	Motor vehicles
10 years	Fixtures & Fittings
3 years	Equipment
10 years	Plant (HTS Ltd)

All assets over £1,000 are capitalised.

Investment properties are included within current assets at fair value with any changes in fair value recognised in the Statement of Financial Activities.

1.6) Investments

The charity Hamelin Trust wholly owns the trading subsidiary Hamelin Trust Services Ltd and owns the £2 share capital invested in that entity.

Investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing bid market price, except for the shares in the trading subsidiary which are carried at cost.

The SOFA includes the net gains and losses arising on revaluation and disposal throughout the year.

The charity has funds invested in a multi-purpose charity investment fund which is managed by Cazanove and the value of the fund is revalued in the financial statements every year and the management fees are allocated within the SOFA.

1.7) Basic financial assets

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost with the exception of investments in the charity's portfolio, which are measured at fair value as at the balance sheet date using the closing bid market value with all realised and unrealised gains included in the statement of financial activities. The value of investments as well as their original cost is stated in note 7. Financial assets include investments in the portfolio, the bank balances, trade debtors, accrued income and other debtors but exclude prepayments and taxation. Financial liabilities include trade creditors, other creditors, accruals and deferred income but exclude social security and other taxes due.

Other financial assets
Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairments of financial assets
Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in profit or loss.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Basic financial liabilities
Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

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

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

Derecognition of financial liabilities
Financial liabilities are derecognised when, and only when, the company's obligations are discharged, cancelled, or they expire.

1.8) Cash and cash equivalents

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

1.9) Value Added Tax

From 1st April 2008 Hamelin Trust became registered for VAT, but due to the majority of its supplies being exempt from VAT it cannot recover VAT suffered on most of its core activities. The subsidiary is able to recover VAT and expenditure is shown as net of VAT. All expenditure is appropriately consolidated in the group Statement of Financial Activities.

1.10) Pension contributions

The charity makes contributions to a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme. The contributions to the scheme are all unrestricted.

1.11) Fund accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes. Further details can be found in note 11 to the accounts.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further details can be found in note 11 to the accounts.

2) Significant judgements & estimates

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other facts that are considered to be relevant.

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

In the view of the trustees in applying the accounting policies adopted, the only source of estimation uncertainty is the useful economic life of tangible fixed assets, which is sensitive to changes in the useful economic lives and residual value of the assets. These are reassessed annually to reflect current estimates, based on technological advancements, future investments, economic utilisation and the physical condition of the assets.

Notes to the financial statements

3) Income summary

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2002 Total £
Income analysis:				
Charitable activities:				
Primary fee income	2,173,398	-	2,173,398	1,779,559
Mobility income	8,290	-	8,290	6,372
Total fee income	**2,181,688**	-	**2,181,688**	**1,785,931**
2022 comparative figures of £1,785,931 is all unrestricted income.				
Project attendance income	353,238	-	353,238	296,312
Total income from clients and other bodies	**353,238**	-	**353,238**	**296,312**
2022 comparative figures of £296,312 is all unrestricted income.				
Other charity income	231,240	42,519	273,759	218,723
Total other income	**231,240**	**42,519**	**273,759**	**218,723**
2022 comparative figures of £218,723 is all unrestricted income				
Donations & legacies	24,195	-	24,195	40,478
2022 comparative figures include £40,478 is all unrestricted income.				

Notes to the financial statements

4) Expenditure summary

	Direct Costs £	Support £	2023 Total £	Direct Costs £	Support £	2022 Total £
Total expenditure analysis:						
Raising funds						
Fundraising & publicity	-	99,662	99,662	-	45,148	45,148
Total raising funds	**-**	**99,662**	**99,662**	**-**	**45,148**	**45,148**
Charitable activities						
Adult resource centre & community support	846,801	21,191	867,992	677,398	22,063	699,461
Adult residential care	799,495	13,761	813,256	683,708	14,328	698,036
Adult respite care	1,175,052	18,630	1,193,682	953,157	19,398	972,555
Work experience & employment projects	259,447	7,338	266,785	220,090	7,640	227,730
Other	17,005	-	17,005	13,934	-	13,934
Total charitable activities	**3,097,800**	**60,920**	**3,158,720**	**2,548,287**	**63,429**	**2,611,716**
Total expenditure	**3,097,800**	**160,582**	**3,258,382**	**2,548,287**	**108,577**	**2,656,864**

Net income is stated after charging:	**2023 £**	**2022 £**
Depreciation	102,139	108,727
Audit fees	14,742	14,385
Non audit fees	-	1,299
Interest on loan	31,981	19,391

5) Staff costs, trustee remuneration & expenses and the cost of key personnel

	2023 Group £	2023 Parent £	2022 Group £	2022 Parent £
Wages and salaries	2,120,773	2,115,317	1,796,881	1,791,849
Redundancy costs (3 individuals)	28,846	28,846	-	-
Social security costs	161,031	160,776	119,529	119,295
Pension contributions	38,198	38,119	30,932	30,859
Total	**2,348,848**	**2,343,058**	**1,947,342**	**1,942,003**

The average number of staff employed by the charity during the year was as follows:	**2023**	**2022**
Direct charitable work	106	104
Administrative	7	6
Total	**113**	**110**

Key management personnel include the trustees, Chief Executive and the Senior Leadership Team. The total employee benefits of the charity's key management personnel including employer national insurance costs were £352,402 (2022: £178,264). The senior management team comprises of Chief Executive, Director of Income Generation & Communications, Director of People, Associate Director of Finance & Associate Director of Care.

Volunteers play a key role in helping the charity deliver its objectives. The staff costs and numbers do not include any adjustment for the work carried out by volunteers.

	2023	**2022**
Employees who received an annual salary between £60,000 and £70,000	1	-
Employees who received an annual salary between £70,000 and £80,000	1	-

Notes to the financial statements

6) Tangible fixed assets

Group	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & fittings £	Total £
Cost					
At 1st April 2022	2,358,962	382,649	624,577	551,030	3,917,218
Additions	-	37,248	-	37,548	74,796
Disposals	-	-	(95,985)	-	(95,985)
At 31st March 2023	2,358,962	419,897	528,592	588,578	3,896,029
Depreciation					
At 1st April 2022	655,727	313,180	591,744	437,142	1,997,793
Charge for year	43,286	5,824	26,229	26,800	102,139
Disposals	-	-	(95,985)	-	(95,985)
At 31st March 2023	699,013	319,004	521,988	463,942	2,003,947
Net book value					
At 31st March 2023	1,659,949	100,893	6,604	124,636	1,892,082
At 1st April 2022 - Restated	1,703,235	69,469	32,833	113,888	1,919,425

Parent	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & fittings £	Total £
Cost					
At 1st April 2022	2,202,141	382,649	558,626	482,867	3,626,283
Additions	-	37,248	-	37,548	74,796
Disposals	-	-	(95,985)	-	(95,985)
At 31st March 2023	2,202,141	419,897	462,641	520,415	3,605,094
Depreciation					
At 1st April 2022	655,723	313,180	525,793	370,710	1,865,406
Charge for year	43,286	5,824	26,229	26,261	101,600
Disposals	-	-	(95,985)	-	(95,985)
At 31st March 2023	699,009	319,004	456,037	396,971	1,871,021
Net book value					
At 31st March 2023	1,503,132	100,893	6,604	123,444	1,734,073
At 1st April 2022 - Restated	1,546,418	69,469	32,833	112,157	1,760,876

7) Investments

	Listed investment £	Cash £	2023 Group £	2023 Parent £
Investment in subsidiary			-	2
Other listed investments:				
At 1 April 2022	934,640	75,326	1,009,966	1,009,966
Acquisitions at cost	-	-	-	-
Investment management fees	-	(2,936)	(2,936)	(2,936)
Unrealised (losses)/gains in the year	(21,791)	-	(21,791)	(21,791)
At 31st March 2023	**912,849**	**72,390**	**985,239**	**985,241**

	Listed investment £	Cash £	2022 Group £	2022 Parent £
Investment in subsidiary			-	2
Other listed investments:				
At 1 April 2021			-	-
Acquisitions at cost	965,457	34,543	1,000,000	1,000,000
Investment management fees	-	-	-	-
Unrealised (losses)/gains in the year	9,966	-	9,966	9,966
At 31 March 2022	**975,423**	**34,543**	**1,009,966**	**1,009,968**

The charitable company controls one subsidiary. Hamelin Trust Services Limited, company number 02544279, is registered in England and Wales.

An investment of £2 is held by Hamelin Trust in Hamelin Trust Services Limited. This represents the cost of acquiring the whole of the ordinary share capital of the company. Hamelin Trust Services Limited is used for non-primary purpose trading activities.

The results of Hamelin Trust Services Limited are consolidated into the group financial statements. Available profits are distributed to the charitable company. See note 13 for details.

8) Debtors

	2023 Group £	2023 Parent £	2022 Group £	2022 Parent £
Trade debtors	227,803	227,803	217,238	217,238
Other debtors	12,886	12,726	82,785	81,933
Prepayments	56,960	56,960	102,786	102,786
Owed by Trading Subsidiary	-	6,885	-	15,346
Loan to Trading Subsidiary	-	148,613	-	153,737
Total	**297,649**	**452,987**	**402,809**	**571,040**

All amounts shown under debtors fall due for payment within one year except the amount owed by trading subsidiary of £148,613 (2022: £153,737). This debt is under formal loan agreement secured by first legal charge over the freehold property owed by the subsidiary company.

Interest is charged on the loan at 2% per annum. The loan is repayable by monthly instalments over a period of 25 years ending in October 2045. £5,227 (2022: £5,124) is due within one year with the balance of £143,386 (2022: £148,613) being due in more than one year.

9) Creditors

	2023 Group £	2023 Parent £	2022 Group £	2022 Parent £
Amounts falling due within one year				
Bank loans	31,944	31,944	29,843	29,843
Trade creditors	46,440	46,097	68,365	64,186
Other creditors	61,381	61,381	58,365	58,365
Corporation tax provision	2,131	-	-	-
Accruals	29,528	26,528	28,229	25,029
Owed to Trading Subsidiary	-	-	-	5,253
Total	**171,424**	**165,950**	**184,802**	**182,676**
Amounts falling due after more than one year				
Bank loan	664,285	664,285	691,386	691,386
Total	**664,285**	**664,285**	**691,386**	**691,386**
Analysis of loans				
Debt due within one year	31,944	31,944	29,843	29,843
Between one and two years	32,448	32,448	31,944	31,944
Between two and five years	203,524	203,524	203,524	203,524
Due after five years	428,313	428,313	455,918	455,918

Other creditors include £37,393 (2022: £35,429) in respect of taxation and social security costs.

The bank facilities are secured by first legal charges over the freehold property owned by the charity, and a debenture over all assets of the charity. Interest is charged on the loan at 2.5% per annum above base rate.

10) Reserves

It is the policy of the trustees to ensure that all of the funds spent are for the purposes of promoting the relief of people of all ages who have learning disabilities and/or physical disability and/or sensory impairment and/or are suffering mental distress.

Restricted Funds are limited to the use for which they were given.

Designated Funds have been earmarked by the trustees for a particular future project.

The Unrestricted Funds are required to supply the fixed assets of the charity and to provide a working reserve for running Hamelin Trust.

Movements on group reserves - 2023	Balance brought forward 1/4/22 £	Income £	Expenditure £	Balance carried forward 31/3/23 £
Designated funds	136,908	-	72,825	64,083
Unrestricted funds	2,121,529	2,793,417	3,165,654	1,749,292
Restricted funds:				
Radford Crescent Facility	231,450	42,519	24,460	249,509
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	215,133	-	7,154	207,979
Hydropool	192,271	-	10,326	181,945
Hamelin Trust projects	26,324	-	2,415	23,909
Bungalow	1,925	-	275	1,650
Total restricted funds	**705,721**	**42,519**	**44,630**	**703,610**
Total	**2,964,158**	**2,835,936**	**3,283,109**	**2,516,985**

Movements on group reserves - 2022	Balance brought forward 1/4/21 £	Income £	Expenditure £	Balance carried forward 31/3/22 £
Designated funds	190,556	40,250	93,898	136,908
Unrestricted funds	2,319,966	2,337,499	2,535,936	2,121,529
Restricted funds:				
Radford Crescent Facility	237,878	-	6,428	231,450
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	222,287	-	7,154	215,133
Hydropool	202,596	-	10,325	192,271
Hamelin Trust projects	29,172	-	2,848	26,324
Bungalow	2,200	-	275	1,925
Total restricted funds	**732,751**	**-**	**27,030**	**705,721**
Total	**3,243,273**	**2,377,749**	**2,656,864**	**2,964,158**

Notes to the financial statements

Movements on parent reserves - 2023	Balance brought forward 1/4/22 £	Income £	Expenditure £	Balance carried forward 31/3/23 £
Designated funds	136,908	-	72,825	64,083
Unrestricted funds	2,121,527	2,748,881	3,121,120	1,749,288
Restricted funds:				
Radford Crescent Facility	231,450	42,519	24,460	249,509
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	215,133	-	7,154	207,979
Hydropool	192,271	-	10,326	181,945
Hamelin Trust projects	26,324	-	2,415	23,909
Bungalow	1,925	-	275	1,650
Total restricted funds	**705,721**	**42,519**	**44,630**	**703,610**
Total	**2,964,156**	**2,791,400**	**3,238,575**	**2,516,981**

Movements on parent reserves - 2022	Balance brought forward 1/4/21 £	Income £	Expenditure £	Balance carried forward 31/3/22 £
Designated funds	190,556	40,250	93,898	136,908
Unrestricted funds	2,319,966	2,311,445	2,509,884	2,121,527
Restricted funds:				
Radford Crescent Facility	237,878	-	6,428	231,450
Hamelin House	38,618	-	-	38,618
Sutton Bridge Farm	222,287	-	7,154	215,133
Hydropool	202,596	-	10,325	192,271
Hamelin Trust projects	29,172	-	2,848	26,324
Bungalow	2,200	-	275	1,925
Total restricted funds	**732,751**	**-**	**27,030**	**705,721**
Total	**3,243,273**	**2,351,695**	**2,630,812**	**2,964,156**

Notes to the financial statements

The designated and restricted funds are allocated between specific projects, as follows:

	Parent & Group		Parent & Group	
	Designated funds 2023 £	Restricted funds 2023 £	Designated funds 2022 £	Restricted funds 2022 £
Radford Crescent Facility	47,572	249,509	115,621	231,450
Hamelin House	-	38,618	-	38,618
Outreach	-	-	466	-
Sutton Bridge Farm	494	207,979	494	215,133
Hydro Pool	346	181,945	346	192,271
Exchange	5,710	-	8,595	-
Hamelin Trust Projects	5,607	23,909	5,607	26,324
Bungalow	4,354	1,650	5,779	1,925
Total	**64,083**	**703,610**	**136,908**	**705,721**

Purposes of restricted funds:
Radford Crescent Facility: Restricted fixed assets to help the charity meet and deliver its charitable aims & objectives.
Hamelin House: Restricted funding provided to improve equipment and vehicles to support the service delivery.
Sutton Bridge Farm: Restricted fixed assets to support the service delivery.
Hydropool: Restricted fixed asset & funding to cover maintenance and upgrade costs or service.
Hamelin Trust Projects: Restricted fixed assets to support the service delivery.
Bungalow: Restricted fixed assets to support the service delivery.

Purposes of designated funds:
Radford Crescent Facility: For the future development of ICT infrastructure, strategic development and equipment replacement.
Outreach: For general equipment and activity equipment.
Sutton Bridge Farm: For Gowlands general equipment and activity equipment.
Exchange: For Exchange computer equipment and sensory equipment.
Hamelin Trust Projects: For tools & equipment for projects.
Hydropool: For general running and maintenance of the pool
Bungalow: For Bungalow equipment.

Notes to the financial statements

Analysis of group fund balances between net assets:

	Total 2023 £	Restricted 2023 £	Unrestricted 2023 £
Tangible fixed assets			
Freehold premises	1,659,949	602,570	1,057,379
Other	232,133	25,559	206,574
Investments	985,239	-	985,239
Current assets	475,373	75,481	399,892
Current liabilities	(171,424)	-	(171,424)
Long term liabilities	(664,285)	-	(664,285)
Total	**2,516,985**	**703,610**	**1,813,375**

	Total 2022 £	Restricted 2022 £	Unrestricted 2022 £
Tangible fixed assets			
Freehold premises	1,703,235	625,985	1,077,250
Other	216,190	28,249	187,941
Investments	1,009,966	-	1,009,966
Current assets	910,955	51,487	859,468
Current liabilities	(184,802)	-	(184,802)
Long term liabilities	(691,386)	-	(691,386)
Total	**2,964,158**	**705,721**	**2,258,437**

Analysis of parent company fund balances between net assets:

	Total 2023 £	Restricted 2023 £	Unrestricted 2023 £
Tangible fixed assets			
Freehold premises	1,503,132	602,570	900,562
Other	230,940	25,559	205,381
Investments	985,241	-	985,241
Current assets	627,903	75,481	552,422
Current liabilities	(165,950)	-	(165,950
Long term liabilities	(664,285)	-	(664,285)
Total	**2,516,981**	**703,610**	**1,813,371**

	Total 2022 £	Restricted 2022 £	Unrestricted 2022 £
Tangible fixed assets			
Freehold premises	1,546,418	625,985	920,433
Other	214,458	28,249	186,209
Investments	1,009,968	-	1,009,968
Current assets	1,067,374	51,487	1,015,887
Current liabilities	(182,676)	-	(182,676)
Long term liabilities	(691,386)	-	(691,386)
Total	**2,964,156**	**705,721**	**2,258,435**

11) Trustees' remuneration

One trustee had expenses for travel reimbursed during the year amounting to £27 (2022: £Nil). No other trustees received any remuneration, other employment benefits or expenses during the financial year (2022: £nil).

12) Pension costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in a fund administered by Standard Life plc. The pension costs represent contributions payable by the charity for pension benefits, which amounted to £1,032 (2022 - £980). The charity also operates a 2nd pension scheme through NOW Pensions as part of the auto enrolment scheme and the contributions payable by the charity amounted to £37,166 (2022 - £29,952). £17,506 (2022 - £16,247) of pension contributions are being held in current liabilities.

13) Results of related entities

Company Information
Hamelin Trust Services Limited is a limited company domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU, and registered company number is 02544279.

Hamelin Trust Services Limited which is incorporated in the UK, and is wholly owned by Hamelin Trust, operates as a registered provider of social housing. The taxable profits of the company are donated directly to Hamelin Trust. A summary of the trading results is shown below. There are no material changes in the operating costs from those incurred last year.

Summary profit and loss account	Total 2023 £	Total 2022 £
Turnover	41,400	41,400
Gross Profit	41,400	41,400
Staff costs	(5,790)	(5,339)
Other administration costs	(15,968)	(20,715)
	19,642	15,346
Corporation tax provision	(2,131)	-
Amount Gift Aided to Hamelin Trust	(17,511)	(15,346)
Retained in connected company	-	-
The assets and liabilities of the company are:		
Fixed assets	158,010	158,549
Current assets	2,966	17,917
Creditors: amounts falling due within one year	(17,587)	(27,850)
Creditors: amounts falling due in more than one year	(143,386)	(148,613)
Total net assets	3	3
Aggregate share capital and reserves	3	3

Notes to the financial statements

14) Related parties

Detailed here are the related party transactions between the charitable company and the trading subsidiary Hamelin Trust Services Limited:

	2023 £	2022 £
Cost recharged to HTS Ltd	10,790	10,339
Loan interest received from HTS Ltd	3,028	3,129
Gift aid transfer	17,511	15,346

15) Membership

The company is limited by guarantee and does not have share capital. Each member has guaranteed a maximum of £1 in the event that the company is wound up is 8 (2022 - 9).

16) Financial instruments

Summary profit and loss account	2023 £	2022 £
Company carrying amount of financial assets Debt instruments measured at amortised cost	446,102	551,796
Company carrying amount of financial liabilities Measured at amortised cost	832,235	874,062
Group carrying amount of financial assets Debt instruments measured at amortised cost	302,876	383,565
Group carrying amount of financial liabilities Measured at amortised cost	830,177	876,188

17) Prior period adjustment - fixed assets

The trustees have determined the gift in kind for the Bungalow property should be derecognised. The gift in kind has been shown in the consolidated accounts but are not included in the parent charity accounts. As such the accounts have been restated to derecognise the transfer of gift from the consolidated accounts as well as the associated depreciation accumulated in prior periods. There is no change to the parent charity accounts.

The gift transfer value was for £333,000 and the accumulated depreciation was £39,960.

In the restated SOFA in note 18 we have included an additional £6,660 for depreciation within the Adult residential care expenditure and we have included a prior year adjustment of £293,040. This meant that the restricted fund balance of £1,032,451 previously stated had reduced by £293,040 to £739,411 as opening balance as at 1st April 2021. This meant that total funds of £3,542,973 previously stated had reduced by £293,040 to £3,249,933 as opening total funds as at 1st April 2021.

The restated balances as at 31 March 2022 for restricted funds are £705,721 & total funds are £2,964,158.

18) Comparative statement of financial activities

Income from	Unrestricted £	Restricted £	Restated total 2022 £
Charitable activities			
Fee income	1,785,931	-	1,785,931
Income from clients and other bodies	296,312	-	296,312
Other	218,723	-	218,723
Donations & legacies			
Donations	17,863	-	17,863
Legacies	22,615	-	22,615
Other trading activities			
Charity Shop Income	-	-	-
Income from investments			
Interest on cash deposits	26,339	-	26,339
Total income	**2,367,783**	**-**	**2,367,783**

Expenditure on	Unrestricted £	Restricted £	Restated total 2022 £
Raising funds			
Fundraising & publicity	45,148	-	45,148
Charity Shop Expenditure	-	-	-
Charitable activities			
Children's residential respite care	-	-	-
Adult resource centre and community support	699,461	-	699,461
Adult residential care	697,761	275	698,036
Adult respite care	955,075	17,480	972,555
Work experience and employment projects	224,883	2,847	227,730
Other	7,506	6,428	13,934
Total expenditure	**2,629,834**	**27,030**	**2,656,864**
Net income/(expenditure)	**(262,051)**	**(27,030)**	**(289,081)**
Unrealised gains on investments	9,966	-	9,966
Net movement in funds	**(252,085)**	**(27,030)**	**(279,115)**
Total funds b/fwd as previously stated	**2,510,522**	**1,032,451**	**3,542,973**
Prior year adjustment	-	(299,700)	(299,700)
Adjusted opening balance	2,510,522	739,411	3,243,273
Total funds carried forward	**2,258,437**	**705,721**	**2,964,158**

HAMELIN TRUST

England & Wales - Charity number 1004432

Accounts

Hamelin Trust

(A Charitable Company Limited by Guarantee)

TRUSTEES' AND DIRECTORS'
REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31st March 2022

Company No: 2650043 (England and Wales)
Charity No: 1004432

Hamelin Trust

(A Charitable Company Limited by Guarantee)

Legal and Administrative Information

Trustees and Directors:	Mrs Colette Black (Chair) Mr David Firth Mrs Sheila Peskett Mr Simon Pitts Mr Graham Woodham Mr Tom Sterry MBE Mrs Sally Froment Mrs Vicky Waldon
Chief Executive & Company Secretary:	Mr Mark Watkins
Company Number	2650043 (England and Wales)
Charity Number:	1004432
Registered Office:	19 Radford Crescent Billericay Essex, CM12 0DU
Bankers:	National Westminster Bank PLC 41 High Street Billericay Essex, CM12 9BA
Auditors:	Moore Kingston Smith LLP Orbital House 20 Eastern Road Romford Essex, RM1 3PJ
Legal Advisor:	Mrs Ellen Petersen Fisher Jones Greenwood LLP 102 High Street Billericay Essex, CM12 9BY

Hamelin Trust

(A Charitable Company Limited by Guarantee)

Contents

	Page
Trustees' and Directors' Report	1 - 8
Auditors' Report to the Members	9 - 12
Consolidated Statement of Financial Activities	13
Balance Sheets	14
Consolidated Cash Flow Statement	15
Notes to the Consolidated Cash Flow Statement	16
Notes to the Consolidated Financial Statements	17 – 29

Hamelin Trust

(Charitable Company Limited by Guarantee)

HAMELIN TRUST ANNUAL REVIEW AND FINANCIAL REPORT 2021/22

The Trustees (who are also the Directors), present their Annual Report together with the Consolidated Audited Financial Statements of the Charity and the wholly owned trading subsidiary Hamelin Trust Services Ltd for the year ended 31st March 2022.

Trustees

The Directors of the Company are also Trustees of the Charity, and there are no other Trustees. The Trustee Board has the power to appoint Trustees, as it considers fit to do so.

The Trustees who served for part of or throughout the year up to the date of signing the accounts were: -

Colette Black (chair) appointed 9/4/2021
Sarah Clarke resigned 5/10/2021
Elaine Cresswell resigned 2/2/22
David Firth
Carl Hughes resigned 28/10/21
Simon Pitts
Sheila Peskett
Tom Sterry
Sally Froment appointed 23/6/2022
Vicky Walden appointed 23/6/2022
Gwenne Martin resigned 7/9/2021

Constitution

The Trust is registered as a Charity (No: 1004432) and is also constituted as a company, limited by guarantee (No: 2650043), and is therefore governed by its Articles of Association, as amended in November 2020. Hamelin Trust Services Limited is a registered company (No: 2544279) governed by separate Memorandum and Articles of Association.

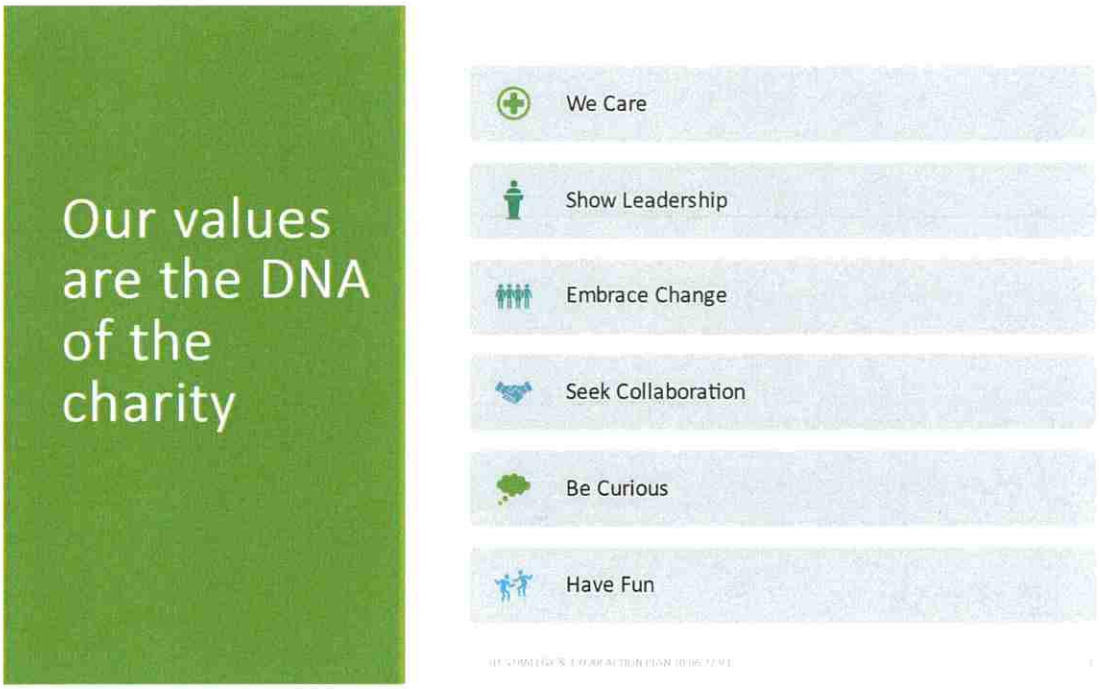
Annual Review 2021/22

Through this year the charity has been working to develop its governance and strategy to ensure its future, and growth to meet the ever-increasing need in the community. Like most charities, Hamelin Trust developed innovative and flexible service delivery models during the pandemic and that learning has been carried forward into future plans, which is based on the need and feedback of beneficiaries and their families.

Our Strategic Intent, tested and supported by internal and external stakeholders and the community is to:

'Develop inclusive, caring and compassionate communities where people live the life they choose.'

Our values are our DNA,



It is now the intent of Hamelin Trust to Build for the Future to support and deliver care not only to the 5500 plus young adults with learning disabilities, but also their families, so parents and siblings can wherever possible be mum and dad and brother and sister and not just carers. To enable this Hamelin has identified four key building blocks for the future:

- Delivery
- Community and Partnership
- Impact and Resilience
- Culture

These building blocks for growth are underpinned by core activities which support our ambitions for the future:

- Developing Capable and Effective Leadership
- Ensuring excellence in all areas of delivery

- Building a values-based culture
- Strengthening our impact through working with partners
- Building Organisational and Financial resilience
- Building the Hamelin Brand

To make this Intent real, we are now focussed on delivery across the key delivery units; Community Support Services, Respite Breaks and Supported Living, with each area having mutually supporting and interlocking plans to ensure that Hamelin meets the ever-growing need of the community.

Our Care delivery priorities by year are indicated below:



Alongside the development and implementation of the Intent, the Board has undertaken a further evolution. It has also seen the restructure of its governance functions with the creation, with agreed Terms of Reference, of the following sub committees. These committees have been functioning from the end of the financial year:

Care.
Finance, Audit Risk and Governance – FARG.
Income Generation and Communications – IG&C.
People and Corporate Services – P&CS.

Following the departure of our last Chief Executive, who we thank for all her work, we recruited Ru Watkins to the role in October 2021. A re-structure of the Charity and our services as well as investment by the Charity in two new Director roles; responsible for P&CS and IG&C, with the further recruitment of a Care Director in 2022, has seen quick progress to our growth plans. The continuing professionalisation of the charity is evident though the immediate delivery of co-production projects, engagement with the nascent Integrated Care System (ICS) and local authority and the setting up of Local Action/Parents Groups.

As well as conducting and starting delivery of our strategic review in 2021/22, the charity identified a number of other key strategic projects designed to strengthen its operations, including the delivery of an integrated IT programme, which will not only deliver benefits internally but also enable Hamelin to work alongside social and healthcare partners, ensuring a proper care pathway for individuals.

Achievements & Performance

Over the last 12 months the data collected via our CRM system has shown that the Charity has delivered just under 2000 short break nights to the community of south Essex. Across the wider mid and south Essex area, Hamelin has worked with a further 300 individuals, with complex needs, and their families to deliver community-based projects that have and continue to develop real life skills and meet the need and aspirations of the individual. Hamelin continues to provide a successful 24-hour person centred residential service to 5 individuals with complex physical and emotional needs through our Bungalow service. The Hydrotherapy pool has delivered 2425 sessions to the community and will continue to increase its capacity to support the need of beneficiaries and families. Our services continue to be rated Good by CQC.

The Charity has also acquired funding to develop a support service for Ukrainian refugee families, which at time of writing is at the beginning of its journey.

People are Hamelin Trust's greatest asset, with the priority for this year to return the staff teams to work and to full capability safely following the pandemic. The Charity continues to support and develop our teams to ensure they deliver the needs of individuals and their families who access our services. A charity job evaluation exercise was undertaken to introduce a more structured and transparent approach to pay and reward, and the organisation has taken this opportunity to balance and align pay levels and grades. The organisation's vision and values have also been updated.

A revised approach to recruitment and retention and an ongoing programme of support has seen the charity's staff retention way above sector or industry norms. Our recruitment has also seen an increase, again exceeding sector norms, and we are delighted to have increased our reach into Colleges and across the Essex community. As we professionalise, though IT and People focussed programmes, so we look to become an employer of choice.

The Trustees wish to thank the staff teams for their involvement in sharing their ideas and feedback and supporting the growth of Hamelin Trust.

Plans for the Future

With an agreed and revised strategy, Hamelin Trust is now increasing its reach and effectiveness by expanding provision based upon a compassionate community model and greater co-production with partners and the social care and health system. This enables Hamelin to provide greater integrated support and through life services to beneficiaries, their parent/carer, the wider family and community networks. This means, we are able to engage with the wider local community and care partners and to ensure Hamelin Trust supports people to achieve their ambitions in life.

Public Benefit

Hamelin Trust delivers a range of personalised care and support services in residential and community settings.

The charity's services are partly funded by statutory authority commissioners. However, the charity raises its own funds to further develop and enhance those services and consequently the experience of beneficiaries. In this way, Hamelin Trust is able to meet its public benefit obligations.

Trustees Responsibilities

The Trustees (who are also directors of Hamelin Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable group will continue in operation

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company (and the group), and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ in other jurisdictions.

The accounts have been prepared in accordance with the Companies Act 2006, the Charities Act and the new SORP under FRS 102.

Structure, Governance & Management

The Trustee Board oversees the work of the Trust and agrees strategic direction. The new structure is in place and allowing the full Board to concentrate on strategic issues

Trustees have a formal induction, which includes introductions to all services of the Trust, in addition to a comprehensive Induction Pack. A Trustee training log has now been implemented, furthermore, Trustees access external courses dedicated to developing knowledge of their roles and responsibilities and at year end it is the intention of the Board to conduct Trustee appraisals.

The Chief Executive has the delegated operational responsibility for the day-to-day management of the organisation. The senior management team supports the CE in implementing Charity strategy and delivery of business plans.

Objectives & Activities

Trustees and the Senior Management Team review the Trust's principal objects and strategy each year, capturing targets and objectives in annual business plans. Activities outlined in the plans ensure that the Trust remains focused on stated charitable purpose and public benefit as well as delivering on the strategic goals. Trustees monitor performance against the operating plan regularly via the quarterly board meetings. The charity's financial performance is monitored by the FARG whilst the Care Committee monitors quality and care performance.

Financial Review

The operating deficit delivered by the Trust for the year ended 31st March 2022, on unrestricted fund income and expenditure is £252,085.

The overall position for 2021/22 shows an operating deficit of £285,775 (2021: deficit of £502,470). The Trust is committed to reducing the operating deficit and developing its financial resilience over the next 24 months.

It is the policy of the Trustees to ensure that all funds spent are for the purposes of promoting the relief of people who have a learning disability.

Restricted funds are limited to the use for which they were given and cannot be spent until the project is available. Amounts in the restricted funds relate mainly to specific donations for equipment.

Designated Funds

Strategic Projects have been earmarked by the Trustees for particular future projects and these are detailed in note 12 to the accounts. The charity take decisions on the timing of the actual commitment and spending of the funds in line with organisational priorities and cash flow considerations.

Part of the Charities income is from charges made to a number of Local Authorities for care services provided e.g., the Social Care Departments of Essex, Southend, Thurrock, the London Boroughs of Havering and Barking & Dagenham. Funding is also received from the NHS. Increasingly, beneficiaries, their carers and their advocates are taking social care Personal Budgets as Direct Payments, which they commit to the services that Hamelin Trust provide. The Charity is now developing wider funding routes into new markets and also from non-statutory routes, enabling Hamelin to further develop and deliver support and services across East Anglia.

The Trust's assets are the buildings, furniture, fixtures/fittings, and vehicles in daily use by the beneficiaries of the Trust. Details and movements in fixed assets are set out in note 12.

The Unrestricted Funds are required to finance the Fixed Assets of the Trust and to provide a working reserve for running the Trust. The Trustees believe that this should be no less than three months of the general running costs where possible. As of 31st March 2022, the group had £2,258,437 unrestricted reserves of which £1,463,961 is free reserves. The free reserves are equivalent to 6 months general running costs based on current monthly expenditure.

Risk

The Charity has now adopted a revised risk matrix which has been agreed at Board. This process will not only track strategic risk but will also enable the charity to continually review risk at tactical and strategic levels with ongoing and relevant mitigation plans. Emerging risks are also examined, thus enabling the Charity to be forward thinking.

Trustees regard the most significant risks to the organisation as follows:

- **Failure to safeguard beneficiaries or families**. This risk is monitored through service audits, reviews and ensuring safeguarding policies and procedures meet best practice guidelines, and staff training and induction processes cover safeguarding as well as regular staff supervision.

- **Ongoing viability and sustainability of the charity.** The identified risk is that costs for the high-quality care that the Trust provides exceeds income to the extent where reserves are exhausted, and liquidity is threatened. This is addressed by ongoing negotiation with funding authorities, removal of all non-essential costs throughout the whole organisation and efficient use of assets as well as identification of no statutory income streams. Organisational sustainability forms a key element of future strategy

- **Reputation.** This risk is controlled through delivery of well-led, compliant services that meet the standards set by regulatory bodies (e.g., CQC, Charity Commission and the Social Housing Regulator) which are monitored at Board as well as operational level. Services continue to be monitored and audited by external and internal personnel using CQC frameworks.

Thank You

The Charity could not deliver services or evolve without the support of staff, Trustees and donors and my thanks go to all who have and continue to help develop the Trust. These include:

- Essex Community Foundation
- Openreach
- Chapman Charitable Trust
- Mr Norman
- Mayflower Rotary
- Morrisons
- S Dyke
- J R Coleman

Auditors

Moore Kingston Smith LLP have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act, it is proposed that they be re-appointed auditors for the ensuing year.

This report has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the Board of Directors and Trustees on 26.9.22

and signed on its behalf.

Hamelin Trust

19 Radford Crescent

Billericay

Essex CM12 0DU

Colette Black

Opinion

We have audited the financial statements of Hamelin Trust ('the parent charitable company') and its subsidiary for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Group Balance Sheet, the Company Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other

information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material

misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' annual report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5 and 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Auditor's Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise

from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

- We obtained an understanding of how the parent charitable company complies with these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP

Paul Springfield (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP

Chartered Accountants
Statutory Auditor

26 September 2022

Orbital House
20 Eastern Road
Romford
Essex
RM1 3PJ

Hamelin Trust

(Charitable Company Limited by Guarantee)
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31st March 2022
(Incorporating Income and Expenditure Account)

INCOME FROM:	Notes	UNRESTRICTED	RESTRICTED	TOTAL	2021
		£	£	£	£
Charitable activities					
Fee income	4	1,785,931	-	1,785,931	1,675,646
Income from clients and other bodies	4	296,312	-	296,312	260,542
Other	4	218,723	-	218,723	529,146
Donations & legacies					
Donations	4	17,863	-	17,863	8,482
Legacies	4	22,615	-	22,615	500,000
Other trading activities					
Charity Shop Income	3	-	-	-	71,435
Income from Investments					
Interest on cash deposits		26,339	-	26,339	813
Total income		2,367,783	-	2,367,783	3,046,064
EXPENDITURE ON:					
Raising funds					
Fundraising & publicity		45,148	-	45,148	29,904
Charity Shop Expenditure	3	-	-	-	167,399
Charitable activities					
Children's residential respite care		-	-	-	74,720
Adult resource centre and community support		699,461	-	699,461	652,179
Adult residential care		697,761	6,935	704,696	636,089
Adult respite care		955,075	17,480	972,555	786,317
Work experience and employment projects		224,883	2,847	227,730	178,287
Other		7,506	6,428	13,934	18,699
Total expenditure	5	2,629,834	33,690	2,663,524	2,543,594
Net (expenditure)/income		(262,051)	(33,690)	(295,741)	502,470
Unrealised gains on investments		9,966	-	9,966	-
Net movement in funds		(252,085)	(33,690)	(285,775)	502,470
Total funds brought forward		2,510,522	1,032,451	3,542,973	3,040,503
Total funds carried forward		2,258,437	998,761	3,257,198	3,542,973

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year. All income and expenditure relates to continuing activities.

The comparative consolidated Statement of Financial Activities can be found on page 29 (note 19).

The attached notes on pages 17 to 29 form part of these accounts.

Hamelin Trust

(Charitable Company Limited by Guarantee)

BALANCE SHEET

As at 31st March 2022

	Notes	Group 2022 £	Parent 2022 £	Group 2021 £	Parent 2021 £
Fixed assets					
Tangible fixed assets	8	2,212,465	1,760,876	2,221,563	1,762,775
Investments	9	1,009,966	1,009,968	-	2
		3,222,431	2,770,844	2,221,563	1,762,777
Current assets					
Debtors	10	402,809	571,040	711,809	869,432
Cash at bank and in hand		508,146	496,334	1,521,561	1,516,655
		910,955	1,067,374	2,233,370	2,386,087
Creditors due within one year	11	(184,802)	(182,676)	(187,782)	(181,413)
Net current assets		726,153	884,698	2,045,588	2,204,674
Creditors - amounts falling due after more than one year	11	(691,386)	(691,386)	(724,178)	(724,178)
Net assets		3,257,198	2,964,156	3,542,973	3,243,273
Funds					
Restricted	12	998,761	705,721	1,032,451	732,751
Unrestricted:					
Designated	12	136,908	136,908	190,556	190,556
General	12	2,121,529	2,121,527	2,319,966	2,319,966
Total funds		3,257,198	2,964,156	3,542,973	3,243,273

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

A separate Statement of Financial Activities (SOFA) is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of Companies Act 2006. The net movement in funds for the parent charity was a deficit of £(279,117) (2021: surplus of £509,133)

Approved for issue by the Board of Trustees and signed on its behalf on the 26.9.22

Colette Black
Trustee

Company registration number 02650043

Hamelin Trust

(Charitable Company Limited by Guarantee)

CONSOLIDATED CASH FLOW STATEMENT

For The Year Ended 31st March 2022

	Notes	2022 £	2021 £
Net cash flow from operating activities	1	89,160	113,509
Cash flows from investing activities			
Payments to acquire fixed assets		(99,629)	(77,335)
Interest Received		26,339	813
Payments to acquire investments		(1,000,000)	1,815,000
(Decrease)/Increase in cash before financing activities		(984,130)	1,851,987
Cash flows from financing activities			
Loan Repayments		(29,285)	(200,612)
Change in cash and cash equivalents in the reporting period	2	(1,013,415)	1,651,375

The notes to the cash flow statement form part of this statement on page 16.

Hamelin Trust

(Charitable Company Limited by Guarantee)

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT

For The Year Ended 31st March 2022

	2022 £	2021 £
1. Cash flows from operating activities		
Net (expenditure)/surplus for the year	(285,775)	502,470
Depreciation of tangible fixed assets	108,727	124,986
Decrease/(Increase) in debtors	309,000	(497,441)
Decrease in creditors	(6,487)	(16,288)
Decrease in Stock	-	595
Interest received	(26,339)	(813)
Unrealised gains	(9,966)	-
Net cash generated from operating activities	89,160	113,509

2. Analysis of changes in cash and cash equivalents during the year	2022 £	2021 £	Movement in the year
Cash at bank and in hand net of overdraft	508,146	1,521,561	(1,013,415)

3. Analysis of changes in financing during the year	2022 £	2021 £	Movement in the year
Bank loan	721,229	750,514	(29,285)
	721,229	750,514	(29,285)

4. Analysis of changes in net debt	2021 £	Cash flow £	31st March 2022 £
Cash at bank and in hand net of overdraft	1,521,561	(1,013,415)	508,146
Debt due	(750,514)	29,285	(721,229)
	771,047	(984,130)	(213,083)

1) ACCOUNTING POLICIES

Company Information

Hamelin Trust is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU. The company number is 2650043 & charity number is 1004432.

1.1) ACCOUNTING CONVENTIONS

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

Hamelin Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

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

Basis of Preparation of Group Financial Statements

These financial statements consolidate the results of the charity, and its trading subsidiary on a line by line basis. A separate Statement of Financial Activities, or Income and Expenditure Account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The result of the charity, before consolidation, was a deficit of £279,117 (2021: surplus £509,133)

1.2) GOING CONCERN

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the company will continue in operational existence for the foreseeable future. They are not aware of any uncertainties which would cause doubt on the company's ability to continue as a going concern for the 12 months following the approval of these financial statements.

The charity's strategy has been to close or restructure loss making services in order to return the charity into generating a surplus after several years of operating deficits.

Covid-19 has continued to impact the charity in 2021/22 forcing the charity to continue with social distancing restrictions for far longer than other sectors. This has meant it has taken longer to get services back up towards full capacity and increasing parent/carer confidence that their loved one will be safe in a social environment again. We have managed staffing resources where possible to match demand and this has allowed the organisation to control costs in a manageable manor.

1.3) INCOME

Income includes revenue from fees (from all sources), donations, the takings from shops (net of VAT) and proceeds from fund raising activities receivable in the period.

Fee income, income from clients and other bodies & other income is recognised in the period in which the services are provided.

Voluntary income, donations and legacies are accounted for as received by the charity.

Charity shop & project income is recognised at point of sale or in the period in which the sale relates to.

Interest is recognised as received by the charity.

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

1.4) EXPENDITURE

Expenditure is recognised on an accruals basis as a liability as it is incurred and is reported as part of the expenditure to which it relates.

Costs are allocated on a direct basis where possible to specific services with support costs allocated on the basis of time spent on activities.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its services.

1.5) TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of assets to their anticipated residual values evenly over their expected useful lives, on a straight line basis, as follows:

Freehold buildings		50 years
Hydro Pool		30 years
Leasehold buildings:	Hamelin House – Billericay	3 years
Buildings Improvements		20 years
Motor vehicles		4 years
Fixtures & Fittings		10 years
Equipment		3 years
Plant	HTS Ltd	10 years

All assets over £1,000 are capitalised.

The property known as 'The Bungalow' was valued by Terry Gregson, MCRIS, a trustee, in March 2017 at £425,000. The comparative historical cost of the property was £92,000.

Investment properties are included within current assets at fair value with any changes in fair value recognised in the Statement of Financial Activities.

1.6) INVESTMENTS

The charity Hamelin Trust wholly owns the trading subsidiary Hamelin Trust Services Ltd and owns the £2 share capital invested in that entity.

Fixed asset investments are initially measured at cost and subsequently measured at their fair value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.7) BASIC FINANCIAL ASSETS

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

OTHER FINANCIAL ASSETS

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

IMPAIRMENT OF FINANCIAL ASSETS

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in profit or loss.

DERECOGNITION OF FINANCIAL ASSETS

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

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

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

OTHER FINANCIAL LIABILITIES

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or finance income as appropriate, unless they are included in a hedging arrangement.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

DERECOGNITION OF FINANCIAL LIABILITIES

Financial liabilities are derecognised when, and only when, the company's obligations are discharged, cancelled, or they expire.

1.8) CASH AND CASH EQUIVALENTS

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

1.9) VALUE ADDED TAX

From 1st April 2008 Hamelin Trust became registered for VAT, but due to the majority of its supplies being Exempt from VAT it cannot recover VAT suffered on most of its core activities. Value added tax is recoverable in the subsidiary, hence in the group Statement of Financial Activities sums relating to the subsidiary have been shown net of VAT.

1.10) PENSION CONTRIBUTIONS

The charity makes contributions to a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme. The contributions to the scheme are all unrestricted.

1.11) FUND ACCOUNTING

Funds held by the charity are either:
Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes. Further details can be found in note 12 to the accounts.
Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further details can be found in note 12 to the accounts.

1.12) LEASING AND HIRE PURCHASE COMMITMENTS

Assets held under finance lease and hire purchase contracts are capitalised in the balance sheet and are depreciated over their useful lives.

The interest element of the rental obligations is charged to the SOFA over the period of the lease (and represents a constant proportion of the balance of capital repayments outstanding).

Rents payable under operating leases are charged against income on a straight line basis over the lease term.

2) SIGNIFICANT JUDGEMENTS & ESTIMATES

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other facts that are considered to be relevant.

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

In the view of the trustees in applying the accounting policies adopted, the only source of estimation uncertainty is the useful economic life of tangible fixed assets which is sensitive to changes in the useful economic lives and residual value of the assets. These are reassessed annually to reflect current estimates, based on technological advancements, future investments, economic utilisation and the physical condition of the assets.

3) HAMELIN TRUST CHARITY SHOPS

	2022 Group £	2022 Parent £	2021 Group £	2021 Parent £
Income	-	-	71,435	71,435
Expenses	-	-	(167,399)	(167,399)
Deficit	-	-	(95,964)	(95,964)

The charity shop trading was moved back into the parent charity from 1st April 2020, but due to Covid-19 the shops remained closed for the majority of 2020 before the trustees decided to close the retail division down for good. This did require a rental settlement figure of £60,000 to be paid to exit the Shenfield shop lease early which is included in the 2021 expenditure figure above.

4) INCOME SUMMARY

Income Analysis:	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Charitable Activities:				
Primary Fee Income	1,779,559	-	1,779,559	1,667,843
Mobility Income	6,372	-	6,372	7,803
Total Fee Income	1,785,931	-	1,785,931	1,675,646
2021 comparative figures of £1,675,646 is all unrestricted income.				
Project Attendance Income	296,312	-	296,312	260,542
Total Income from Clients & Other Bodies	296,312	-	296,312	260,542
2021 comparative figures of £260,542 is all unrestricted income.				
Other Trust Income	218,723	-	218,723	529,146
Total Other Income	218,723	-	218,723	529,146
2021 comparative figures of £529,146 is all unrestricted income				
Donations & Legacies	40,478	-	40,478	508,482

2021 comparative figures include £508,326 unrestricted income & £156 restricted income.

5) EXPENDITURE SUMMARY

Total Expenditure Analysis:	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Staff & Training Costs	1,978,809	-	1,978,809	1,794,230
Building Costs	226,593	-	226,593	227,800
Operating Costs	240,242	-	240,242	298,028
Transport Costs	43,340	-	43,340	42,813
Other Costs	77,421	33,690	111,111	131,173
	2,566,405	33,690	2,600,095	2,494,044
Support & Governance Costs:				
Staff Costs	30,977	-	30,977	34,450
Audit, Legal, Professional fees & associated costs	32,452	-	32,452	15,100
	2,629,834	33,690	2,663,524	2,543,594

2021 comparative figures include £2,503,463 of unrestricted expenditure. The balance of £40,131 is restricted expenditure.

Net income is stated after charging:	2022 £	2021 £
Depreciation	108,727	124,986
Audit fees	14,385	14,600
Non audit fees	1,299	-
Operating leases	-	26,500
Interest on loan	22,820	22,139
Cost of stocks recognised as an expense	-	595

6) STAFF COSTS, TRUSTEE REMUNERATION & EXPENSES & THE COST OF KEY PERSONNEL	2022 Group £	2022 Parent £	2021 Group £	2021 Parent £
Wages and salaries	1,796,881	1,791,849	1,646,221	1,640,238
Redundancy Costs	-	-	27,608	27,608
Social security costs	119,529	119,295	97,592	97,044
Pension contributions	30,932	30,859	23,338	23,195
	1,947,342	1,942,003	1,794,759	1,788,085

The average number of staff employed by the charity during the year was as follows:

	No.	No.
Direct charitable work	104	116
Administrative	6	6
	110	122

Key management personnel include the Trustees, Chief Executive and the senior management team. The total employee benefits of the charity's key management personnel including employer national insurance costs were £178,264 (2021: £136,277). The senior management team comprises of Chief Executive, Director of IG & Comms, Director of People, AD Finance & AD Care.

Volunteers play a keen role in helping the charity deliver its objectives. The staff costs and numbers do not include any adjustment for the work carried out by volunteers. The value of this work cannot be quantified.

There are 0 (2021 : 0) employee who receives an annual salary between £60,000 and £70,000 or above.

7) GIFTS IN KIND

The charity occupied Hamelin House on a peppercorn rent until October 2019 when the charity acquired ownership of the property. A property known as 'The Bungalow' is occupied by the charity on an arms length basis, with rentals being charged from Hamelin Trust Services Ltd, a subsidiary company. The charity recognised a gift in kind of £333,000 in 2017 on the transfer of the Bungalow property to the charity.

8) TANGIBLE FIXED ASSETS

GROUP

	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & Fittings £	Total £
COST					
At 1st April 2021	2,691,962	311,861	610,761	536,005	4,150,589
Additions	-	70,788	13,816	15,025	99,629
At 31st March 2022	2,691,962	382,649	624,577	551,030	4,250,218
DEPRECIATION					
At 1st April 2021	645,741	309,218	559,970	414,097	1,929,026
Charge for year	49,946	3,962	31,774	23,045	108,727
Disposals	-	-	-	-	-
At 31st March 2022	695,687	313,180	591,744	437,142	2,037,753
NET BOOK VALUE					
At 31st March 2022	1,996,275	69,469	32,833	113,888	2,212,465
At 1st April 2021	2,046,221	2,643	50,791	121,908	2,221,563

PARENT	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & Fittings £	Total £
COST					
At 1st April 2021	2,202,141	311,861	544,810	467,842	3,526,654
Additions	-	70,788	13,816	15,025	99,629
At 31st March 2022	2,202,141	382,649	558,626	482,867	3,626,283
DEPRECIATION					
At 1st April 2021	612,437	309,219	494,019	348,204	1,763,879
Charge for year	43,286	3,962	31,774	22,506	101,528
Disposals	-	-	-	-	-
At 31st March 2022	655,723	313,181	525,793	370,710	1,865,407
NET BOOK VALUE					
At 31st March 2022	1,546,418	69,468	32,833	112,157	1,760,876
At 1st April 2021	1,589,704	2,642	50,791	119,638	1,762,775

9) INVESTMENTS	2022 Group £	2022 Parent £	2021 Group £	2021 Parent £
Investment in subsidary	-	2	-	2
Other unlisted investments:				
At 1 April 2021	-	-	-	-
Acquisitions at cost	1,000,000	1,000,000	-	-
Change in value in the year	9,966	9,966	-	-
At 31 March 2022	1,009,966	1,009,968	-	2

The shares are held in Hamelin Trust Services Limited a wholly owned subsidiary of Hamelin Trust the charity.

10) DEBTORS	2022 Group £	2022 Parent £	2021 Group £	2021 Parent £
Trade debtors	217,238	217,238	169,842	169,842
Other debtors	82,785	81,933	510,456	509,319
Prepayments	102,786	102,786	31,511	31,511
Owed by Trading Subsidiary	-	15,346	-	-
Loan to Trading Subsidiary	-	153,737	-	158,760
	402,809	571,040	711,809	869,432

All amounts shown under debtors fall due for payment within one year except the amount owed by trading subsidiary of £153,737 (2021: £158,760). This debt is under formal loan agreement secured by first legal charge over the freehold property owed by the subsidiary company Interest is charged on the loan at 2% per annum. The loan is repayable by monthly instalments over a period of 25 years ending in October 2045. £5,124 (2021: £5,023) is due within one year with the balance of £148,613 (2021: £153,737) being due in more then one year.

11) CREDITORS	2022 Group £	2022 Parent £	2021 Group £	2021 Parent £
Amounts falling due within one year				
Bank loans and overdrafts	29,843	29,843	26,336	26,336
Trade creditors	68,365	64,186	42,714	39,050
Other creditors	58,365	58,365	31,302	31,302
Accruals	28,229	25,029	87,430	84,229
Owed to Trading Subsidiary	-	5,253	-	496
	184,802	182,676	187,782	181,413
Amounts falling due after more than one year				
Bank loan	691,386	691,386	724,178	724,178
	691,386	691,386	724,178	724,178
Analysis of loans				
Debt due within one year	29,843	29,843	26,336	26,336
Between one and two years	31,944	31,944	29,843	29,843
Between two and five years	203,524	203,524	203,524	203,524
Due after five years	455,918	455,918	490,811	490,811

Other creditors include £35,429 (2021: £22,261) in respect of taxation and social security costs.

The bank facilities are secured by first legal charges over the freehold property owned by the charity, and a debenture over all assets of the charity. Interest is charged on the loan at 2.5% per annum above base rate.

12) RESERVES

It is the policy of the trustees to ensure that all of the funds spent are for the purposes of promoting the relief of people who have learning disabilities (mental handicap) and/or physical disability and/or are suffering mental distress.

Restricted Funds are limited to the use for which they were given.
Designated Funds have been earmarked by the trustees for a particular future project.
The Unrestricted Funds are required to supply the Fixed Assets of the Trust and to provide a working reserve for running the Trust.

Movements on group reserves - 2022

	Balance brought forward 01/04/2021 £	Income	Expenditure £	Balance carried forward 31/03/2022 £
Designated funds	190,556	40,250	93,898	136,908
Unrestricted funds	2,319,966	2,337,499	2,535,936	2,121,529
Restricted funds	1,032,451	-	33,690	998,761
Total	3,542,973	2,377,749	2,663,524	3,257,198

Movements on group reserves - 2021

	Balance brought forward 01/04/2020 £	Income	Expenditure £	Balance carried forward 31/03/2021 £
Designated funds	51,491	158,380	19,315	190,556
Unrestricted funds	1,916,586	2,887,528	2,484,148	2,319,966
Restricted funds	1,072,426	156	40,131	1,032,451
Total	3,040,503	3,046,064	2,543,594	3,542,973

Movements on parent reserves - 2022

	Balance brought forward 01/04/2021 £	Income	Expenditure £	Balance carried forward 31/03/2022 £
Designated funds	190,556	40,250	93,898	136,908
Unrestricted funds	2,319,966	2,311,445	2,509,884	2,121,527
Restricted funds	732,751	-	27,030	705,721
Total	3,243,273	2,351,695	2,630,812	2,964,156

Movements on parent reserves - 2021

	Balance brought forward 01/04/2020 £	Income	Expenditure £	Balance carried forward 31/03/2021 £
Designated funds	51,491	158,380	19,315	190,556
Unrestricted funds	1,916,583	2,853,739	2,450,356	2,319,966
Restricted funds	766,066	156	33,471	732,751
Total	2,734,140	3,012,275	2,503,142	3,243,273

The designated and restricted funds are allocated between specific projects, as follows:

	Parent Company only Designated funds 2022 £	Parent Company only Restricted funds 2022 £	Parent Company only Designated funds 2021 £	Parent Company only Restricted funds 2021 £
Central Office	115,621	231,450	170,005	237,878
Hamelin House	-	38,618	-	38,618
Outreach	466	-	466	-
Sutton Bridge Farm	494	215,133	444	222,287
Hydro Pool	346	192,271	346	202,598
Exchange	8,595	-	8,595	-
Hamelin Trust Projects	5,607	26,324	5,608	29,170
Bungalow	5,779	1,925	5,092	2,200
	136,908	705,721	190,556	732,751

Restricted Funds relate to:
Central Office - Fixed assets.
Hamelin House - Fixed assets & funds held towards new minibus & Hamelin House equipment.
Sutton Bridge Farm - Fixed assets & funds held towards activity equipment
Hydropool - Fixed assets & funds held towards maintenance & improvements.
Hamelin Trust Projects - Funds held towards building improvements.
Bungalow - Fixed assets & funds held towards building improvements.

Designated Funds relate to earmarked funds:
Central Office - For the future development of ICT infrastructure, strategic development and equipment replacement.
Outreach - For general equipment and activity equipment.
Sutton Bridge Farm - For Gowlands general equipment and activity equipment.
Exchange - For Exchange computer equipment and sensory equipment.
Hamelin Trust Projects - For tools & equipment for projects.
Hydropool - For general running and maintenance of the pool
Bungalow - For Bungalow equipment.

Analysis of group fund balances between net assets:

	Total 2022 £	Restricted 2022 £	Unrestricted 2022 £
Tangible fixed assets			
Freehold premises	1,996,275	919,025	1,077,250
Other	216,190	28,249	187,941
Investments	1,009,966	-	1,009,966
Current assets	910,955	51,487	859,468
Current liabilities	(184,802)	-	(184,802)
Long term liabilities	(691,386)	-	(691,386)
	3,257,198	998,761	2,258,437

	Total 2021 £	Restricted 2021 £	Unrestricted 2021 £
Tangible fixed assets			
Freehold premises	2,046,221	949,100	1,097,121
Other	175,342	15,371	159,971
Current assets	2,233,370	67,980	2,165,390
Current liabilities	(187,782)	-	(187,782)
Long term liabilities	(724,178)	-	(724,178)
	3,542,973	1,032,451	2,510,522

Analysis of parent Co.fund balances between net assets:

	Total 2022 £	Restricted 2022 £	Unrestricted 2022 £
Tangible fixed assets			
Freehold premises	1,546,418	625,985	920,433
Other	214,458	28,249	186,209
Investments	1,009,968	-	1,009,968
Current assets	1,067,374	51,487	1,015,887
Current liabilities	(182,676)	-	(182,676)
Long term liabilities	(691,386)	-	(691,386)
	2,964,156	705,721	2,258,435

	Total 2021 £	Restricted 2021 £	Unrestricted 2021 £
Tangible fixed assets			
Freehold premises	1,589,704	649,400	940,304
Other	173,071	15,371	157,700
Investments	2	-	2
Current assets	2,386,087	67,980	2,318,107
Current liabilities	(181,413)	-	(181,413)
Long term liabilities	(724,178)	-	(724,178)
	3,243,273	732,751	2,510,522

13) TRUSTEES' REMUNERATION

No trustee had expenses reimbursed during the year amounting to £Nil (2021: £Nil). No other trustees received any remuneration, other employment benefits or expenses during the financial year (2021: £nil).

14) PENSION COSTS

The Trust operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Trust in a fund administered by Standard Life plc. The pension costs represent contributions payable by the Trust for pension benefits, which amounted to £980 (2021 - £899). The Trust also operates a 2nd pension scheme through NOW Pensions as part of the auto enrolment scheme and the contributions payable by the Trust amounted to £29,952 (2021 - £22,439).
£16,247 (2021 - £4,982) of pension contributions are being held in current liabilities.

15) RESULTS OF RELATED ENTITIES

Company Information

Hamelin Trust Services Limited is a limited company domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU & registered company number is 02544279.

Hamelin Trust Services Limited which is incorporated in the UK, and is wholly owned by Hamelin Trust, operates as a registered provider of social housing. The taxable profits of the company are donated directly to Hamelin Trust. A summary of the trading results is shown below. There are no material changes in the operating costs from those incurred last year.

Summary profit and loss account	Total 2022	Total 2021
Turnover	41,400	41,400
Cost of new goods	-	(595)
Gross Profit	41,400	40,805
Staff costs	(5,339)	(6,674)
Other operating costs	(20,715)	(26,520)
	15,346	7,611
Amount donated to Hamelin Trust	(15,346)	(7,611)
Retained in connected company	-	-
The assets and liabilities of the company are:		
Fixed assets	158,549	159,088
Current assets	17,917	6,539
Creditors: amounts falling due within one year	(27,850)	(11,887)
Creditors: amounts falling due in more than one year	(148,613)	(153,737)
Total net assets	3	3
Aggregate share capital and reserves	3	3

16) RELATED PARTIES

The company has taken advantage of the exemption conferred by FRS 102 section 33.1A not to disclose transactions between the charity and its wholly owned subsidiaries.

17) MEMBERSHIP

The company is limited by guarantee and does not have share capital. Each member has guaranteed a maximum of £1 in the event that the company is wound up.

18) FINANCIAL INSTRUMENTS	2022 £	2021 £
Company carrying amount of financial assets		
Debt instruments measured at amortised cost	551,796	865,362
Company carrying amount of financial liabilities		
Measured at amortised cost	874,062	874,289
Group carrying amount of financial assets		
Debt instruments measured at amortised cost	383,565	706,602
Group carrying amount of financial liabilities		
Measured at amortised cost	876,188	880,658

19) COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

INCOME FROM:	UNRESTRICTED	RESTRICTED	TOTAL 2021
	£	£	£
Charitable activities			
Fee income	1,675,646	-	1,675,646
Income from clients and other bodies	260,542	-	260,542
Other	529,146	-	529,146
Donations & legacies			
Donations	8,326	156	8,482
Legacies	500,000		500,000
Other trading activities			
Charity Shop Income	71,435	-	71,435
Income from investments			
Interest on cash deposits	813	-	813
Total income	3,045,908	156	3,046,064
EXPENDITURE ON:			
Raising funds			
Fundraising & publicity	29,904	-	29,904
Charity Shop Expenditure	167,399	-	167,399
Charitable activities			
Children's residential respite care	69,221	5,499	74,720
Adult resource centre and community support	652,179	-	652,179
Adult residential care	629,154	6,935	636,089
Adult respite care	768,837	17,480	786,317
Work experience and employment projects	174,187	4,100	178,287
Other	12,582	6,117	18,699
Total expenditure	2,503,463	40,131	2,543,594
Net income/(expenditure)	542,445	(39,975)	502,470
Revaluation gain	-	-	-
Net movement in funds	542,445	(39,975)	502,470
Total funds brought forward	1,968,077	1,072,426	3,040,503
Total funds carried forward	2,510,522	1,032,451	3,542,973

HAMELIN TRUST

England & Wales - Charity number 1004432

Accounts

HAMELIN TRUST

(A Charitable Company Limited by Guarantee)

TRUSTEES' AND DIRECTORS'
REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31st March 2021

Supported by

Supported by
The National Lottery®
through the Big Lottery Fund

Company No: 2650043 (England and Wales)
Charity No: 1004432

HAMELIN TRUST

(A Charitable Company Limited by Guarantee)

Legal and Administrative Information

Trustees and Directors:	Mrs Colette Black (Chair) Mr David Firth Mrs Sheila Peskett Mr Carl Hughes Mr Simon Pitts Mr Graham Woodham Mrs Sarah Clarke Mrs Elaine Cresswell Mr Tom Sterry
Chief Executive & Company Secretary:	Mr Mark Watkins
Company Number	2650043 (England and Wales)
Charity Number:	1004432
Registered Office:	19 Radford Crescent Billericay Essex, CM12 0DU
Bankers:	National Westminster Bank PLC 41 High Street Billericay Essex, CM12 9BA
Auditors:	Moore Kingston Smith LLP Orbital House 20 Eastern Road Romford Essex, RM1 3PJ
Legal Advisor:	Mrs Ellen Petersen Fisher Jones Greenwood LLP 102 High Street Billericay Essex, CM12 9BY

HAMELIN TRUST

(A Charitable Company Limited by Guarantee)

Contents

	Page
Trustees' and Directors' Report	1 - 13
Auditors' Report to the Members	14 - 17
Consolidated Statement of Financial Activities	18
Balance Sheets	19
Consolidated Cash Flow Statement	20
Notes to the Consolidated Cash Flow Statement	21
Notes to the Consolidated Financial Statements	22 – 34

TRUSTEES' AND DIRECTORS' REPORT
For The Year Ended 31st March 2021

Trustees

The Directors of the Company are also Trustees of the Charity, and there are no other Trustees. The Trustee Board has the power to appoint Trustees, as it considers fit to do so.

Indemnity insurance for the Trustees has been provided by the charity.

The Trustees who served for part of or throughout the year up to the date of signing the accounts were:-

Anastasis Alexandrou (chair) resigned 31/12/2020
Colette Black (chair) appointed 9/4/2021
Tom Sterry
David Firth
Sheila Peskett
Elaine Cresswell
Gwenne Martin resigned 7/9/2021
Sarah Clarke
Carl Hughes
Simon Pitts
Graham Woodham

Constitution

The Trust is registered as a Charity (No: 1004432) and is also constituted as a company, limited by guarantee (No: 2650043), and is therefore governed by its Articles of Association, as amended in November 2020. Hamelin Trust Services Limited is a registered company (No: 2544279) governed by separate Memorandum and Articles of Association.

Principal Objects

The principal object is to promote the relief of people of all ages, who have learning disabilities and/or physical disability, and/or are suffering mental distress.

The principal object has not changed since the last report.

The charity's vision is:

A world where people with learning disabilities can achieve their full potential, exercise independence, choice and participate fully in society

The charity's mission is:

To deliver personalised, high-quality care that meets the needs and aspirations of people with disabilities

The charity's values are:

- *Be person centred*
- *Do the right thing*
- *Be open and transparent*
- *Be evidence based*
- *Deliver continuous improvement*
- *Work in partnership*

Public Benefit

Hamelin Trust delivers a range of personalised care and support services in residential and community settings.

The charity's services are funded by statutory authority commissioners, but the charity raises its own funds to further develop and enhance those services and consequently the experience of beneficiaries. In this way, Hamelin Trust is able to meet its public benefit obligations.

Annual Review 2020/21

This financial year has been a year when the charity continued to address financial challenges facing Hamelin Trust. As noted in previous annual reports, the pressure on adult health and social care budgets means that fee income is largely static whilst costs increase, such as increase to the national minimum wage given the majority of our costs are staffing related, continues to have a significant impact on all providers in the sector. (Ninety per cent of the charity's income is received by way of fees for services delivered). This is coupled with the need to maintain a quality service, which prioritises the wellbeing of its users.

The charity has maintained all its services this year, but reduced its head office and management overheads to try to achieve a balanced budget. This has been achieved by the reduction in staffing hours and improved procurement of goods and services. Whilst a balanced budget was achieved, the end of year operating surplus of £502,470 was mainly due to external covid-19 factors and reduced staffing levels/occupancy that meant the charity achieved a break-even position before having to make a provision of £500,000 at the end year for a legacy we were due to receive. The charity can demonstrate it is moving in the right direction whilst at the same time maintaining service quality as evidenced by CQC ratings and feedback from service users and families. The Social Housing Regulator has also confirmed HTS Ltd is compliant in all areas of its operations and governance.

The Board sold an asset for £1,815,000 and the trustees of the charity agreed that the funds would be used to pay off short term (non-mortgage) debt, replenish exhausted reserves, invest in buildings and IT infrastructure designed to improve service delivery and central functions. The funds would not be used just to finance any continuing operating deficits, but would use the funds wisely to invest where necessary to improve the efficiency & effectiveness of the charity.

The Board has brought in a new chair of trustees widening the skills and experiences available to the charity at the same time as saying farewell to a number of longstanding Board members who have given their time and energy for many years and we thank them for their contribution.

Financial Review

The operating surplus delivered by the Trust for the year ended 31st March 2021, on unrestricted fund income and expenditure is £542,445 (2020: deficit of £103,224).

The overall position for 2020/21 shows an operating surplus of £502,470 (2020: deficit of £130,310).

The charity has recognised a revaluation gain of £nil (2020: £1,809,788) for a property which has been sold.

The Consolidated Statement of Financial Activities shows a net movement in funds for the year of £502,470 (2020: £1,679,478) and our total group reserves stand at £3,542,973 (2020: £3,040,503). This includes fixed assets such as buildings.

It is the policy of the Trustees to ensure that all funds spent are for the purposes of promoting the relief of people who have a learning disability.

Restricted funds are limited to the use for which they were given and cannot be spent until the project is available. Amounts in the restricted funds relate mainly to specific donations for equipment.

Designated Funds

Strategic Projects (See Strategy below) have been earmarked by the Trustees for particular future projects and these are detailed in note 12 to the accounts. Trustees take decisions on the timing of the actual commitment and spending of the funds in line with organisational priorities and cash flow considerations.

The funds held are for the replacement of fixtures and equipment and for improving the infrastructure and services provided by the organisation. The Trustees plan to spend the funds ideally within the next 3 to 5 years providing the organisations cash flow allows this.

The Unrestricted Funds are required to finance the Fixed Assets of the Trust and to provide a working reserve for running the Trust. The Trustees believe that this should be no less than three months of the general running costs where possible. At 31st March 2021 the group had £2,510,522 unrestricted reserves, and £1,253,430 free reserves which is the equivalent of 5 months general running costs based on our current monthly expenditure.

As can be seen from the Statement of Financial Activities (SOFA) 83.5% of income from all sources has been applied as direct charitable expenditure for the beneficiaries of the Trust as outlined later in this report.

During the year, expenditure on all our services (including the Charity Shops division, which provides work experience opportunities) has decreased by 13.93% (decreased 14.89% 2019/20) and income has decreased by 9.87% (decreased 12.07% 2019/20).

The majority of our income is from charges made to a number of Local Authorities for care services provided e.g., the Social Care Departments of Essex, Southend, Thurrock, the London Boroughs of Havering and Barking & Dagenham, etc. Funding is also received from the NHS. Increasingly, service users, their carers and or their advocates are managing personal budgets which they commit to the services that Hamelin Trust provide.

The Trust's assets are the buildings, furniture, fixtures/fittings, and vehicles in daily use by the beneficiaries of the Trust. Details and movements in fixed assets are set out in note 9 to the accounts.

Structure, Governance & Management

The Trustee Board oversees the work of the Trust and agrees strategic direction. The main board has two sub committees. The Finance and Resources Committee overseas finance including fundraising, assets and all other resources. A new Service Quality Committee oversees service quality, safeguarding and overall performance of the charity's care and support services. These committees meet between four and six times a year.

A governance handbook has been adopted which contains all board policies and procedures and commits the board to operating to the new governance code standards. It also contains schemes of delegation laying out the respective roles of trustees and senior officers of the charity. The charity's articles are currently being updated to ensure they meet the new governance code.

Trustees have a formal induction, which includes introductions to all services of the Trust, in addition to a comprehensive Induction Pack that is provided to all new Trustees. Trustees have recently undertaken safeguarding training.

Trustees access external courses dedicated to developing Trustees' knowledge of their roles and responsibilities as and when appropriate.

Trustees completed a skills audit during this financial year. While the results highlighted a broad spread of experience and knowledge across the Trustees, it did show a need for a trustee with social care knowledge and experience as well as identifying skills gaps. As a result, the charity has recruited three trustees all of whom are senior professionals in the health and social care field. Trustees with fundraising and marketing and communications expertise have also joined the board and recruitment to strengthen board continues.

The Chief Executive has the delegated operational responsibility for the day-to-day management of the organisation. The senior management team supports the CEO in implementing board strategy and business plans.

Risk

One of the key responsibilities of Trustees is to monitor risk. The Hamelin Trust risk framework is designed to ensure that risks are appropriately identified, managed and monitored on an ongoing basis. As part of this framework, the Senior Management Team reports to the Trustees on a regular basis on:

- the range of risks faced by the Trust overall, and on a service-by-service basis
- how these risks are being managed
- monitoring these risks and ensuring plans to reduce, mitigate, transfer or control are effective

Trustees regard the most significant risks to the organisation as follows:

- Failure to safeguard service users: This risk is monitored through service audits, reviews and ensuring safeguarding policies and procedures meet best practice guidelines, and staff training and induction processes cover safeguarding as well as regular staff supervision.

- Ongoing viability and sustainability of the charity given the deficits reported in three consecutive years due to the impact of financial pressures facing statutory sector commissioners and the fees they pay combined with increasing costs, most notably agency costs. The risk is that costs for the high-quality care that the Trust provides exceeds income to the extent where reserves are exhausted and liquidity is threatened. This is addressed by ongoing negotiation with funding authorities, removal of all non-essential costs throughout the whole organisation and efficient use of assets. Organisational sustainability will form a key element of future strategy

- Reputational risk is controlled through delivery of well-managed, compliant services that meet the standards set by regulatory bodies (e.g., CQC, Charity Commission and the Social Housing Regulator) which are monitored at board as well as operational level. Services have been audited by external and internal personnel using CQC frameworks.

- The General Data Protection Regulation (GDPR) came into full effect on 25th May 2018, and systems, policies, and procedures have been updated in order to make them GDPR compliant.

- Covid-19 is the major risk facing the charity and this is discussed in a separate section below.

Impact of Covid-19

The impact of the covid-19 global pandemic has had a very significant impact on the charity post 31st March 2020. The charity's focus throughout the year has been on maintaining safe, covid secure operations consistent with government guidelines and commissioners priorities whilst providing the most responsive service possible in the light of restrictions impacting of service delivery and capacity.

Hamelin Trust faced many issues regarding how to provide safe and secure service provision in a very challenging environment. This has had a real impact on our cost of provision as we have been incurring greater costs regarding staffing costs, cleaning, infection control and our ICT costs. We have had to provide higher levels of support to our service users to ensure that social distancing is well maintained to stop any possible risks of infections, increased cleaning and infection control activities as well as investing in our ICT infrastructure to allow both staff and services users to either work or be supported remotely in order to maintain links and support.

Hamelin Trust will still be living with the legacy of the covid-19 pandemic well into our 2021/22 financial year due to the continued requirement for social care to continue with social distancing and this means having to still restrict service provision, but incur greater staffing costs.

Although the retail division had been struggling for several years, the covid-19 pandemic really allowed trustees to focus on this area of the organisation. The lack of storage/sorting space and effective selling space within the 2 shops we had available led trustees to take the difficult decision to close down the retail division for good. It was a decision that had been discussed by trustees on previous occasions, but with the restrictions regarding the storing, sorting and sale of goods even once retail was allowed to re-open and the fact that all of our costs were rising and leading

to further deficits from a section of the organisation that should be bringing unrestricted reserves back into the organisation, the division was closed at the 31st December 2020.

Trustees Responsibilities

The Trustees (who are also the Directors), present their Annual Report together with the Consolidated Audited Financial Statements of the Charity and the wholly owned trading subsidiary Hamelin Trust Services Ltd for the year ended 31st March 2021.

The Trustees (who are also directors of Hamelin Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable group will continue in operation

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company (and the group), and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ in other jurisdictions.

The accounts have been prepared in accordance with the Companies Act 2006, the Charities Act and the new SORP under FRS 102.

The Trust's Strategy

Trustees agreed a new strategy in September 2018. Two strategic aims were identified and business plan objectives were implemented to deliver the top-level goals. The strategic aims were financial viability and the delivery of charitable objectives. These remain the charity's strategic objectives until they are superseded by the new strategic plan that is due to be completed by December 2021.

The pandemic has led to a delay in conducting an external, independent stakeholder review of services until the summer of 2021. This research will form the foundation of the charity's future strategy as it will provide a clear picture of the current and future environment for services that the charity should be looking to provide.

As noted in the last annual report, the charity began work on a review of its strategy in January 2020 as Trustees began to look at the medium- and longer-term future of the charity. However, this work was put on hold as the charity focused on complex operational issues resulting from the Covid 19 pandemic.

Like most charities Hamelin Trust developed innovative and flexible service delivery models during the pandemic and that learning will be carried forward into future plans, as service users' aspirations and priorities may have altered in response to the (ongoing) effects of Covid 19.

As well as conducting a strategic review in 2021 the charity identified a number of other key strategic projects designed to strengthen its operations. These included an external ITC review and the development of an HR strategy designed to support future strategic objectives. One key element of the HR strategy that is being implemented in 2021 is the introduction of a job evaluation framework by an external, specialist agency.

Fundraising Strategy

The vast majority of Hamelin Trusts funding comes via individual contracts commissioned by local authorities and the NHS. The charity raises voluntary income to enhance or extend its care and support and enriching the services the charity is commissioned to provide, delivering the best possible experience for service users. This voluntary income may include equipment and materials, activities and capital works to increase capacity and extend the offer. In this way it achieves its charitable objects.

In the past the charity has received donations from the public, sought grants and funding from trusts and operated its own charity retail division. Due to the pandemic the charity closed its two retail outlets as they were no longer viable due to the forced closure and the need to use all spare space to deliver services consistent with social distancing requirements.

During the pandemic the charity received donations of funds and equipment to support it services.

A new fundraising strategy will be developed once the new strategic plan is agreed for the years 2022 onwards. Once priorities have been identified voluntary fundraising models to meet them will be identified and implemented.

Objectives & Activities

Trustees and the Senior Management Team review the Trust's principal objects and strategy each year, capturing targets and objectives in an annual business plan. Activities outlined in the plan ensure that the Trust remains focused on stated charitable purpose and public benefit as well as delivering on the strategic goals. Trustees monitor performance against the operating plan regularly via the quarterly board meetings. The charity's financial performance is monitored by the Finance and Resources Committee whilst the Service Quality Committee monitors quality and care performance. Each of these sub committees meets four times a year.

As noted above a new strategy is being developed during 2021 and trustees formed a working group to guide and develop this work which began in January 2021.

Achievements & Performance

Current indicators used to assess and build upon achievements within our services and projects are:-

- Service audits including external inspections
- formal and informal feedback obtained from service users, parents/carers/advocates, commissioners, etc. through surveys, internal and external monitoring, and talking/listening to people
- a range of management reports using various databases held and maintained by Hamelin Trust

Services Provided by Hamelin Trust

Gowlands – short break residential service for adults with learning disabilities located in Rochford.

Highlights:

- Service re-opened its doors, offering guests a safe, risk assessed covid safe environment in September 2020. This followed the suspension of the service in response to government guidance about Covid 19. Zero use of agency staff upon opening. Numbers of guests supported has increased over the months post September following risk assessments and ensuring a covid safe environment was maintained. Occupancy has only increased alongside staffing levels to avoid the routine use of agency staff. Minimal agency staff usage is in place to cover gaps between staff being recruited and actually joining the service.
- 41 adult service users supported.
- 678 short break nights provided.
- Introduction of 5 new guests and effective maintenance of waiting list for individuals wishing to access the service.
- Progression of care and support staff to senior positions as a result of training and development, with promotions and strengthened shift management.
- Stable skilled and qualified senior staff team.
- Successful recruitment in August 2020 resulted in the service having 100% of its permanent staff requirements. This has again had a positive impact on reducing agency staff usage.
- Positive behavioural support to service users with complex needs who have experienced

failed placements from other providers.
- Continued positive feedback received from stakeholders.

All staff working at Gowlands have received 2 doses of the Covid vaccine. Regular lateral flow and PCR testing is taking place as recommended by the government and public health.

Challenges:

Prior to re-opening the service in September, the whole environment of Gowlands needed to be made Covid safe to ensure the safety and wellbeing of guests and staff was promoted. All service user care plans and risk assessments needed to be revisited and reviewed against the risks of Covid and mitigation measures required for individuals were identified and implemented. The staff team returned from furlough in stages as the service opened gradually and were understandably anxious about returning to work in very different working practices that included being brought up to date about the infection prevention and control measures that needed to be taken in their working hours. Some families remained keen to shield their vulnerable relatives and were either reluctant for their relative to return to any service that they previously used or in other cases families booked stays and then cancelled them at short notice due to continuing concerns that Covid posed. Letters of reassurance were sent to all families detailing the robust infection prevention and control measures that we had implemented at Gowlands.

Community Support/Outreach - service supporting individuals on a one-to-one basis in their communities or own homes, pursuing activities of their choosing.

Highlights:

- 14 service users supported each month.
- The provision of 3915.75 hours of support throughout the year (this figure includes frustrated visits).
- 2 new service users have joined the service during this period.
- Continued to provide a flexible adapted service provision to accommodate supporting more families during the Covid Pandemic (See Below)

Challenges:

- Significant challenges in retaining and recruiting staff coupled with the service not being able to use agency staff (due to the 1:1 nature of service provision) has hindered the growth of this service and lead to a pay increase for staff who lone work in our community support service.
- A continuing need for a cost-effective vehicle replacement strategy for the existing Outreach vehicles.
- During March 2020, Covid-19 led to a reduction in demand for the service from families keen to shield their vulnerable relatives and challenges in how we could offer meaningful experiences to individuals in the community, as a number of community venues closed under government direction. It also created challenges around how we could provide the service safely to extremely vulnerable adults within the confines of the government

directives about controlling the virus i.e. social distancing. As a consequence, the decision was made to alter the service to provide an alternative way of supporting service users who accessed community support, Gowlands and day opportunities. CQC were notified and the statement of purpose amended to reflect the new interim Covid-19 service which offered:

- limited risk assessed community support to individuals in their own homes and the community,
- support telephone calls to all families to risk assess need and offer appropriate support,
- physical assistance with shopping and collecting prescriptions,
- help with hospital appointments,
- Direct support to a limited number of service users at our day opportunities building
- Virtual contact and zoom activity sessions.

This service was planned during March 2020 and became fully operational the following month. Staff from Community Support, Gowlands and Day Opportunities services worked in the interim service to ensure knowledge of all service users and families being supported differently was present.

Other community support staff were furloughed and were understandably concerned and anxious when they returned to work in September 2020 when it became possible to operate an effective community support service as communities and their facilities started to re-open.

An area of our day opportunities building based in Billericay was designated for use by community support service users and staff to ensure meaningful activities could be provided in a socially distanced way if the service user's preferred choice of activity was not available.

- Staff and some service users have received 2 doses of the Covid vaccine and regular lateral flow and PCR testing is taking place as recommended to all staff and service by the government and public health.

Day Opportunities – A variety of community-based projects providing a wide range of different activities and experiences for adults with learning disabilities.

Highlights:

- Up to 52 service users supported across the Exchange, Re-use and Recycle and Roots and Shoots projects offering a range of different activities such as computer recycling, woodwork, sewing, horticulture, trips out in the local community, music and games.
- Given the disruption to this service during the Covid-19 lockdown periods and the interim service running, the total number of sessions delivered specifically by day opportunities over the year has not been recorded.
- Support given in new ways including zoom sessions, community visits and telephone contact. Increased use of technology has increased staff skills in this area.
- Demand from individuals who attend with their own personal assistants continues but has been slower this year due to Covid and the social distancing requirements meaning building based sessions can only operate for fewer people.
- Adapted workshop areas of the reuse and recycle projects have been ideal for continuing this element of the service in a safe socially distanced way.

- Following recent successful recruitment All projects fully staffed with permanent staff resulting in very little agency staff usage at the end of the year. Staffing numbers include relief staff who work as and when required to cover periods of holiday and other staff absence.
- All staff have received 2 doses of the Covid vaccine and regular lateral flow and PCR testing is taking place as recommended by the government and public health.

Challenges:

- A framework of approved providers and complex commissioning process operated by Essex County Council has resulted in very low levels of new commissioning from Essex across all providers. Several reviews of the process for making referrals and changes to the process have been made by Essex in their attempt to make the process more workable for all stakeholders. Some individuals were introduced to our day service by Essex County Council outside of this framework agreement.
- The remodelling of Roots and Shoots has resulted in a reduction of sessions available and the loss of a small number of service users as a consequence. There are plans to increase the marketing of the service in the New Year once the remodelled service is fully established. Proposals are being made to develop the buildings of the Roots and Shoots service to improve the resources available to service users and staff.
- The project was suspended during both of the lockdown periods in response to rising Covid levels. This led to the site becoming largely overgrown with large weeds and brambles. The upkeep of buildings did not take place resulting in dilapidated sheds and problems with rodents. Resources have been dedicated to the site to clear this and ensure service users and staff have a safe and workable environment in which to work.
- Staff returning from furlough had anxieties about returning however were reassured when they were made aware of the robust infection prevention and control measures that were in place to ensure a Covid safe environment.
- Re-opening Roots and Shoots necessitated staff ensuring that the environment was and remained Covid safe and that environmental and individual risk assessments were in place, regularly reviewed and risks mitigated.

The Bungalow - a small-scale residential home for five adults with learning disabilities and complex health needs.

Highlights:

- Service continues to provide high-quality person-centred support to residents 24 hours per day, 7 days a week.
- Staff worked tirelessly during the pandemic to ensure resident safety came first and that residents received good quality care including a wide range of in-house activities to make lockdown more bearable.
- The service has retained a stable staff team ensuring continuity of care in meeting the resident's complex and multiple needs. There was no agency usage during the lockdown periods and limited agency usage was only used after this period to fill in gaps that occurred as a result of staff contracting Covid, needing to self-isolate or going on maternity leave.

- Where a small number of staff vacancies have arisen, recruitment has successfully filled these swiftly.

Positive relationships with the resident's families and friends has been maintained with staff working hard to ensure residents still maintained contact with their families through skype calls and over the telephone during lockdown periods. Staff were creative in ideas they had around residents making and sending small gifts home to their family members. The visiting restrictions have been hard for family members but largely families have appreciated the need for such strict restrictions as directed by the government. Visiting risk assessments and restrictions continue to be in place for all residents.

- Advocacy support has been put in place for one service user.
- A new resident has been introduced to the bungalow and is settling very well.
- All staff and residents at the bungalow have received 2 doses of the Covid vaccine and regular lateral flow and PCR testing is taking place as recommended by the government and public health.

Challenges:

- The death of 2 residents in quite quick succession was a real blow to the staff team who had worked tirelessly to keep the residents safe and well throughout the pandemic. One resident contracted Covid during a hospital admission and sadly passed away and another resident died of non-Covid related causes. A new resident has joined the bungalow and is settling well. Staff are building good working relationships with the new resident. There is interest in the remaining vacant bed and the registered manager is maintaining contact with them.
- Health and social care funding pressures have resulted in actual and potential cuts to the level and type of service and support that residents receive outside of the bungalow. These relate to increased staff support for residents during hospital admissions and some day services. Discussions with health and social care personnel in relation to these matters continue and have been hindered by Covid-19.

Hydro pool:

Highlights:

- 163 people have used the pool booking with Hamelin Trust (not including those bookings made through the NHS and private physios)
- 2268 sessions have been provided by Hamelin Trust.
- There has been continued satisfaction of the NHS, private physios and baby swim classes who hire the pool independently, with such usage providing financial stability for the service.
- The hydro pool is currently used to full capacity.

Challenges:

- As the pool is at maximum capacity there is no opportunity for further growth.

- During the year the pool was closed for a few months at the height of the pandemic, but the pool re-opened in August 2020, but following detailed risk assessments and planning the pool has been offering less placements per session to aid social distancing.
- Session times were reduced from 1 hour slots to 50 minutes so that cleaning and infection control measures can be taken between sessions.
- As mentioned before these measures will also have an impact on 2021/22 as these measures are still required.

Plans for the Future

As noted above work will be ongoing throughout 2021 to develop a new strategy for the charity for the next three-five years based on the outcomes of an independent stakeholder review, providing vital information about including the needs and aspirations of service users and commissioner priorities. A range of strategic options will be considered and the best one identified to best deliver the charity's objects will be adopted. Any changes to central government policy on health and social care are likely to impact of the charity and its service users, and the sector awaits decisions by government on funding mechanisms and any possible changes at local government level to resourcing.

Auditors

Moore Kingston Smith LLP have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act, it is proposed that they be re-appointed auditors for the ensuing year.

This report has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the Board of Directors and Trustees on 29.11.21

and signed on its behalf.

Hamelin Trust

19 Radford Crescent

Billericay

Essex CM12 0DU

Colette Black

Opinion

We have audited the financial statements of Hamelin Trust ('the parent charitable company') and its subsidiary for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Group Balance Sheet, the Company Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other

information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial

statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' annual report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5 and 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Auditor's Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

- We obtained an understanding of how the parent charitable company complies with these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP

Karen Wardell (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP

8 December 2021

Chartered Accountants
Statutory Auditor

Orbital House
20 Eastern Road
Romford
Essex
RM1 3PJ

HAMELIN TRUST
(Charitable Company Limited by Guarantee)
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31st March 2021
(Incorporating Income and Expenditure Account)

INCOME FROM:	Notes	UNRESTRICTED	RESTRICTED	TOTAL	2020
		£	£	£	£
Charitable activities					
Fee income	4	1,675,646	-	1,675,646	2,226,542
Income from clients and other bodies	4	260,542	-	260,542	366,771
Other	4	529,146	-	529,146	68,834
Donations & legacies					
Donations	4	8,326	156	8,482	55,725
Legacies	4	500,000	-	500,000	-
Other trading activities					
Charity Shop Income	3	71,435	-	71,435	106,842
Income from investments					
Interest on cash deposits		813	-	813	47
Total income		3,045,908	156	3,046,064	2,824,761
EXPENDITURE ON:					
Raising funds					
Fundraising & publicity		29,904	-	29,904	28,151
Charity Shop Expenditure	3	167,399	-	167,399	142,406
Charitable activities					
Children's residential respite care		69,221	5,499	74,720	34,792
Adult resource centre and community support		652,179	-	652,179	701,664
Adult residential care		629,154	6,935	636,089	693,116
Adult respite care		768,837	17,480	786,317	1,032,617
Work experience and employment projects		174,187	4,100	178,287	287,957
Other		12,582	6,117	18,699	34,368
Total expenditure	5	2,503,463	40,131	2,543,594	2,955,071
Net income/(expenditure)		542,445	(39,975)	502,470	(130,310)
Revaluation gain		-	-	-	1,809,788
Net movement in funds		542,445	(39,975)	502,470	1,679,478
Total funds brought forward		1,968,077	1,072,426	3,040,503	1,361,025
Total funds carried forward		2,510,522	1,032,451	3,542,973	3,040,503

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year. All income and expenditure relates to continuing activities.

The comparative consolidated Statement of Financial Activities can be found on page 34 (note 21).

The attached notes on pages 22 to 34 form part of these accounts.

HAMELIN TRUST
(Charitable Company Limited by Guarantee)
BALANCE SHEETS
As at 31st March 2021

	Notes	Group 2021 £	Parent 2021 £	Group 2020 £	Parent 2020 £
Fixed assets					
Tangible fixed assets	8	2,221,563	1,762,775	2,269,214	1,802,079
Investments	9	-	2	-	2
Current assets					
Investment property		-	-	1,815,000	1,815,000
Debtors	10	711,809	869,432	214,368	294,028
Stock		-	-	595	-
Cash at bank and in hand		1,521,561	1,516,655	44,416	38,155
		2,233,370	2,386,087	2,074,379	2,147,183
Creditors due within one year	11	(187,782)	(181,413)	(385,911)	(372,091)
Net current assets		2,045,588	2,204,674	1,688,468	1,775,092
Creditors - amounts falling due after more than one year	11	(724,178)	(724,178)	(917,179)	(843,033)
Net assets		3,542,973	3,243,273	3,040,503	2,734,140
Funds					
Restricted	12	1,032,451	732,751	1,072,426	766,066
Unrestricted:					
Designated	12	190,556	190,556	51,491	51,491
General	12	2,319,966	2,319,966	1,916,586	1,916,583
Total funds		3,542,973	3,243,273	3,040,503	2,734,140

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

A separate Statement of Financial Activities (SOFA) is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of Companies Act 2006. The net movement in funds for the parent charity was a surplus of £509,133 (2020: surplus of £1,686,138)

Approved for issue by the Board of Trustees and signed on its behalf on the 29.11.21

Colette Black
Trustee

Company registration number 02650043

HAMELIN TRUST
(Charitable Company Limited by Guarantee)
CONSOLIDATED CASH FLOW STATEMENT
For The Year Ended 31st March 2021

	Notes	2021 £	2020 £
Net cash flow from operating activities	1	113,509	18,342
Cash flows from investing activities			
Payments to acquire fixed assets		(77,335)	(50,116)
Interest Received		813	47
Proceeds from sale of property		1,815,000	-
Increase/(Decrease) in cash before financing activities		1,851,987	(31,727)
Cash flows from financing activities			
Advance of loan		-	125,000
Loan Repayments		(200,612)	(32,836)
Change in cash and cash equivalents in the reporting period	2	1,651,375	60,437

The notes to the cash flow statement form part of this statement on page 21.

HAMELIN TRUST
(Charitable Company Limited by Guarantee)
NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
For The Year Ended 31st March 2021

	2021 £	2020 £
1. Cash flows from operating activities		
Net surplus/(expenditure) for the year	502,470	(130,310)
Depreciation of tangible fixed assets	124,986	93,003
(Increase)/Decrease in debtors	(497,441)	46,108
(Decrease)/Increase in creditors	(16,288)	9,544
Decrease in Stock	595	44
Interest received	(813)	(47)
Net cash generated from operating activities	113,509	18,342

2. Analysis of changes in cash and cash equivalents during the year	**2021** **£**	**2020** **£**	**Movement in the year**
Cash at bank and in hand net of overdraft	1,521,561	(129,814)	1,651,375

3. Analysis of changes in financing during the year	**2021** **£**	**2020** **£**	**Movement in the year**
Bank loan	750,514	951,126	(200,612)
	750,514	951,126	(200,612)

4. Analysis of changes in net debt	**2020** **£**	**Cash flow** **£**	**31st March 2021** **£**
Cash at bank and in hand net of overdraft	(129,814)	1,651,375	1,521,561
Debt due	(951,126)	200,612	(750,514)
	(1,080,940)	1,851,987	771,047

HAMELIN TRUST
(Charitable Company Limited by Guarantee)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For The Year Ended 31st March 2021

1) ACCOUNTING POLICIES

Company Information

Hamelin Trust is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU. The company number is 2650043 & charity number is 1004432.

1.1) ACCOUNTING CONVENTIONS

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

Hamelin Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

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

Basis of Preparation of Group Financial Statements

These financial statements consolidate the results of the charity, and its trading subsidiary on a line by line basis. A separate Statement of Financial Activities, or Income and Expenditure Account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The result of the charity, before consolidation, was a surplus of £509,133 (2020: surplus £1,686,138)

1.2) GOING CONCERN

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the company will continue in operational existence for the foreseeable future. They are not aware of any uncertainties which would cause doubt on the company's ability to continue as a going concern for the 12 months following the approval of these financial statements.

The charity's strategy has been to close or restructure loss making services in order to return the charity into generating a surplus after several years of operating deficits.

Covid-19 has impacted the charity in 2020/21 forcing the charity to temporarily suspend some of its services, but it was able to minimise the effect by securing funding arrangements with funders and by utilising government schemes such as the Coronavirus Job Retention Scheme & Coronavirus Business Interuption Loan Scheme (CBILS). The charity has also sold one of its properties for £1,815,000 in order to raise additional funds and re-store cash reserves depleted by several years of operating deficits delivered. The additional funds has allowed the charity to repay some of its short term debt and will help to finance the restructuring of services required in order for the charity to generate operating surpluses in future periods.

1.3) INCOME

Income includes revenue from fees (from all sources), donations, the takings from shops (net of VAT) and proceeds from fund raising activities receivable in the period.

Fee income, income from clients and other bodies & other income is recognised in the period in which the services are provided.

Voluntary income, donations and legacies are accounted for as received by the charity.

Charity shop & project income is recognised at point of sale or in the period in which the sale relates to.

Interest is recognised as received by the charity.

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

1.4) EXPENDITURE

Expenditure is recognised on an accruals basis as a liability as it is incurred and is reported as part of the expenditure to which it relates.

Costs are allocated on a direct basis where possible to specific services with support costs allocated on the basis of time spent on activities.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its services.

1.5) TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of assets to their anticipated residual values evenly over their expected useful lives, on a straight line basis, as follows:

Freehold buildings		50 years
Hydro Pool		30 years
Leasehold buildings:	Hamelin House – Billericay	3 years
Buildings improvements		20 years
Motor vehicles		4 years
Fixtures & Fittings		10 years
Equipment		3 years
Plant	HTS Ltd	10 years

All assets over £1,000 are capitalised.

The property known as 'The Bungalow' was valued by Terry Gregson, MCRIS, a trustee, in March 2017 at £425,000. The comparative historical cost of the property was £92,000.

Investment properties are included within current assets at fair value with any changes in fair value recognised in the Statement of Financial Activities.

1.6) INVESTMENTS

The charity Hamelin Trust wholly owns the trading subsidiary Hamelin Trust Services Ltd and owns the £2 share capital invested in that entity.

1.7) BASIC FINANCIAL ASSETS

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

OTHER FINANCIAL ASSETS

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

IMPAIRMENT OF FINANCIAL ASSETS

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in profit or loss.

DERECOGNITION OF FINANCIAL ASSETS

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

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

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

OTHER FINANCIAL LIABILITIES

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or finance income as appropriate, unless they are included in a hedging arrangement.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

DERECOGNITION OF FINANCIAL LIABILITIES

Financial liabilities are derecognised when, and only when, the company's obligations are discharged, cancelled, or they expire.

1.8) CASH AND CASH EQUIVALENTS

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

1.9) VALUE ADDED TAX

From 1st April 2008 Hamelin Trust became registered for VAT, but due to the majority of its supplies being Exempt from VAT it cannot recover VAT suffered on most of its core activities. Value added tax is recoverable in the subsidiary, hence in the group Statement of Financial Activities sums relating to the subsidiary have been shown net of VAT.

1.10) PENSION CONTRIBUTIONS

The charity makes contributions to a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme. The contributions to the scheme are all unrestricted.

1.11) FUND ACCOUNTING

Funds held by the charity are either:
Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes. Further details can be found in note 13 to the accounts.
Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further details can be found in note 13 to the accounts.

1.12) LEASING AND HIRE PURCHASE COMMITMENTS

Assets held under finance lease and hire purchase contracts are capitalised in the balance sheet and are depreciated over their useful lives.

The interest element of the rental obligations is charged to the SOFA over the period of the lease (and represents a constant proportion of the balance of capital repayments outstanding).

Rents payable under operating leases are charged against income on a straight line basis over the lease term.

1.13) STOCK

Stocks of new goods are stated at the lower of cost and net realisable value. Stocks of donated goods are not included in the financial statements because the trustees consider it is impracticable to be able to assess the amount of donated goods until sale as there are no systems in place which record these items until they are sold. Undertaking a stock take would incur undue costs for the charity which far outweigh the benefits.

2) SIGNIFICANT JUDGEMENTS & ESTIMATES

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other facts that are considered to be relevant.

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

In the view of the trustees in applying the accounting policies adopted, the only source of estimation uncertainty is the useful economic life of tangible fixed assets which is sensitive to changes in the useful economic lives and residual value of the assets. These are reassessed annually to reflect current estimates, based on technological advancements, future investments, economic utilisation and the physical condition of the assets.

3) HAMELIN TRUST CHARITY SHOPS

	2021 Group £	2021 Parent £	2020 Group £	2020 Parent £
Income	71,435	71,435	106,842	14,547
Expenses	(167,399)	(167,399)	(142,406)	(120,325)
Deficit	(95,964)	(95,964)	(35,564)	(105,778)

The charity shop trading was moved back into the parent charity from 1st April 2020, but due to Covid-19 the shops remained closed for the majority of the year before the trustees decided to close the retail division down for good. This did require a rental settlement figure of £60,000 to be paid to exit the Shenfield shop lease early which is included in the expenditure figure above.

4) INCOME SUMMARY

Income Analysis:	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Charitable Activities:				
Primary Fee Income	1,667,843	-	1,667,843	2,217,927
Mobility Income	7,803	-	7,803	8,615
Total Fee Income	1,675,646	-	1,675,646	2,226,542
2020 comparative figures of £2,226,542 is all unrestricted income.				
Project Attendance Income	260,542	-	260,542	366,771
Total Income from Clients & Other Bodies	260,542	-	260,542	366,771
2020 comparative figures of £366,771 is all unrestricted income.				
Other Trust Income	529,146	-	529,146	68,834
Total Other Income	529,146	-	529,146	68,834
2020 comparative figures of £68,834 is all unrestricted income				
Donations & Legacies	508,326	156	508,482	55,725

2020 comparative figures include £45,722 unrestricted income & £10,003 restricted income.

5) EXPENDITURE SUMMARY

Total Expenditure Analysis:	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Staff & Training Costs	1,794,230	-	1,794,230	2,241,735
Building Costs	227,800	-	227,800	242,969
Operating Costs	298,028	-	298,028	283,764
Transport Costs	42,813	-	42,813	58,222
Other Costs	91,042	40,131	131,173	81,769
	2,453,913	40,131	2,494,044	2,908,459
Support & Governance Costs:				
Staff Costs	34,450	-	34,450	33,328
Audit, Legal, Professional fees & associated costs	15,100	-	15,100	13,284
	2,503,463	40,131	2,543,594	2,955,071

2020 comparative figures include £2,917,982 of unrestricted expenditure. The balance of £37,089 is restricted expenditure.

Net income is stated after charging:	2021 £	2020 £
Depreciation	124,986	93,003
Audit fees	14,600	14,600
Operating leases	26,500	26,500
Interest on loan	22,139	32,156
Cost of stocks recognised as an expense	595	44

6) STAFF COSTS, TRUSTEE REMUNERATION & EXPENSES & THE COST OF KEY PERSONNEL	2021 Group £	2021 Parent £	2020 Group £	2020 Parent £
Wages and salaries	1,646,221	1,640,238	1,850,288	1,801,932
Redundancy Costs	27,608	27,608	24,556	24,556
Social security costs	97,592	97,044	113,235	110,779
Pension contributions	23,338	23,195	23,566	22,870
	1,794,759	1,788,085	2,011,645	1,960,137

The average number of staff employed by the charity during the year was as follows:

	No.	No.
Direct charitable work	116	133
Administrative	6	6
	122	139

Key management personnel include the Trustees, Chief Executive and the senior management team. The total employee benefits of the charity's key management personnel including employer national insurance costs were £136,277 (2020: £179,577). The senior management team comprises of Chief Executive, Director of Finance, Director of Operations.

Volunteers play a keen role in helping the charity deliver its objectives. The staff costs and numbers do not include any adjustment for the work carried out by volunteers. The value of this work cannot be quantified.

There are 0 (2020 : 0) employee who receives an annual salary between £60,000 and £70,000 or above.

7) GIFTS IN KIND

The charity occupied Hamelin House on a peppercorn rent until October 2019 when the charity acquired ownership of the property. A property known as 'The Bungalow' is occupied by the charity on an arms length basis, with rentals being charged from Hamelin Trust Services Ltd, a subsidiary company. The charity recognised a gift in kind of £333,000 in 2017 on the transfer of the Bungalow property to the charity.

8) TANGIBLE FIXED ASSETS

GROUP

	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & Fittings £	Total £
COST					
At 1st April 2020	2,691,962	311,861	545,767	523,664	4,073,254
Additions	-	-	64,994	12,341	77,335
Transfer to current assets	-	-	-	-	-
At 31st March 2021	2,691,962	311,861	610,761	536,005	4,150,589
DEPRECIATION					
At 1st April 2020	595,793	308,796	530,141	369,310	1,804,040
Charge for year	49,948	422	29,829	44,787	124,986
Disposals	-	-	-	-	-
At 31st March 2021	645,741	309,218	559,970	414,097	1,929,026
NET BOOK VALUE					
At 31st March 2021	2,046,221	2,643	50,791	121,908	2,221,563
At 1st April 2020	2,096,169	3,065	15,626	154,354	2,269,214

PARENT	Freehold premises £	Leasehold premises £	Vehicles & equipment £	Fixtures & Fittings £	Total £
COST					
At 1st April 2020	2,202,141	311,861	479,816	455,501	3,449,319
Additions	-	-	64,994	12,341	77,335
Transfer to current assets	-	-	-	-	-
At 31st March 2021	2,202,141	311,861	544,810	467,842	3,526,654
DEPRECIATION					
At 1st April 2020	569,150	308,797	465,336	303,957	1,647,240
Charge for year	43,287	422	28,683	44,247	116,639
Disposals	-	-	-	-	-
At 31st March 2021	612,437	309,219	494,019	348,204	1,763,879
NET BOOK VALUE					
At 31st March 2021	1,589,704	2,642	50,791	119,638	1,762,775
At 1st April 2020	1,632,991	3,064	14,480	151,544	1,802,079

9) INVESTMENTS	2021 Parent £	2020 Parent £
Equity shares, at cost	2	2

The shares are held in Hamelin Trust Services Limited a wholly owned subsidiary of Hamelin Trust the charity.

10) DEBTORS	2021 Group £	2021 Parent £	2020 Group £	2020 Parent £
Trade debtors	169,842	169,842	168,276	168,276
Other debtors	510,456	509,319	1,381	-
Prepayments	31,511	31,511	44,711	44,711
Owed by Trading Subsidiary	-	-	-	81,041
Loan to Trading Subsidiary	-	158,760	-	-
	711,809	869,432	214,368	294,028

All amounts shown under debtors fall due for payment within one year except the amount owed by trading subsidiary of £158,760 (2020: Nil). This debt is under a formal loan agreement secured by first legal charges over the freehold property owed by the subsidiary company. Interest is charged on the loan at 2% per annum. The loan is repayable by monthly instalments over a period of 25 years ending in October 2045. £5,023 (2020: Nil) is due within one year with the balance of £153,737 (2020: Nil) being due in more then one year.

11) CREDITORS	2021 Group £	2021 Parent £	2020 Group £	2020 Parent £
Amounts falling due within one year				
Bank loans and overdrafts	26,336	26,336	208,177	202,377
Trade creditors	42,714	39,050	82,868	78,048
Other creditors	31,302	31,302	69,523	69,523
Accruals	87,430	84,229	25,343	22,143
Owed to Trading Subsidiary	-	496	-	-
	187,782	181,413	385,911	372,091
Amounts falling due after more than one year				
Bank loan	724,178	724,178	917,179	843,033
	724,178	724,178	917,179	843,033
Analysis of loans				
Debt due within one year	26,336	26,336	33,947	28,147
Between one and two years	29,843	29,843	35,819	29,843
Between two and five years	203,524	203,524	222,565	203,524
Due after five years	490,811	490,811	658,795	609,666

Other creditors include £22,261 (2020: £52,393) in respect of taxation and social security costs.

The bank facilities are secured by first legal charges over the freehold property owned by the charity, and a debenture over all assets of the charity. Interest is charged on the loan at 2.5% per annum above base rate.

12) RESERVES

It is the policy of the trustees to ensure that all of the funds spent are for the purposes of promoting the relief of people who have learning disabilities (mental handicap) and/or physical disability and/or are suffering mental distress.

Restricted Funds are limited to the use for which they were given.
Designated Funds have been earmarked by the trustees for a particular future project.
The Unrestricted Funds are required to supply the Fixed Assets of the Trust and to provide a working reserve for running the Trust.

Movements on group reserves - 2021

	Balance brought forward 01/04/2020 £	Income	Expenditure £	Balance carried forward 31/03/2021 £
Designated funds	51,491	158,380	19,315	190,556
Unrestricted funds	1,916,586	2,887,528	2,484,148	2,319,966
Restricted funds	1,072,426	156	40,131	1,032,451
Total	3,040,503	3,046,064	2,543,594	3,542,973

Movements on group reserves - 2020

	Balance brought forward 01/04/2019 £	Income	Expenditure £	Balance carried forward 31/03/2020 £
Designated funds	51,031	46,181	45,721	51,491
Unrestricted funds	210,482	4,578,365	2,872,261	1,916,586
Restricted funds	1,099,512	10,003	37,089	1,072,426
Total	1,361,025	4,634,549	2,955,071	3,040,503

Movements on parent reserves - 2021

	Balance brought forward 01/04/2020 £	Income	Expenditure £	Balance carried forward 31/03/2021 £
Designated funds	51,491	158,380	19,315	190,556
Unrestricted funds	1,916,583	2,853,739	2,450,356	2,319,966
Restricted funds	766,066	156	33,471	732,751
Total	2,734,140	3,012,275	2,503,142	3,243,273

Movements on parent reserves - 2020

	Balance brought forward 01/04/2019 £	Income	Expenditure £	Balance carried forward 31/03/2020 £
Designated funds	51,031	46,181	45,721	51,491
Unrestricted funds	210,479	4,475,030	2,768,926	1,916,583
Restricted funds	786,492	10,003	30,429	766,066
Total	1,048,002	4,531,214	2,845,076	2,734,140

The designated and restricted funds are allocated between specific projects, as follows:

	Parent Company only Designated funds 2021 £	Parent Company only Restricted funds 2021 £	Parent Company only Designated funds 2020 £	Parent Company only Restricted funds 2020 £
Central Office	170,005	237,878	21,505	245,710
Hamelin House	-	38,618	8,301	44,117
Outreach	466	-	466	-
Sutton Bridge Farm	444	222,287	344	229,440
Hydro Pool	346	202,598	346	212,924
Exchange	8,595	-	8,498	-
Hamelin Trust Projects	5,608	29,170	5,595	31,400
Bungalow	5,092	2,200	6,436	2,475
	190,556	732,751	51,491	766,066

Restricted Funds relate to:
Central Office - Fixed assets.
Hamelin House - Fixed assets & funds held towards new minibus & Hamelin House equipment.
Sutton Bridge Farm - Fixed assets & funds held towards activity equipment
Hydropool - Fixed assets & funds held towards maintenance & improvements.
Hamelin Trust Projects - Funds held towards building improvements.
Bungalow - Fixed assets & funds held towards building improvements.

Designated Funds relate to earmarked funds:
Central Office - For the future development of ICT infrastructure, strategic development and equipment replacement.
Outreach - For general equipment and activity equipment.
Sutton Bridge Farm - For Gowlands general equipment and activity equipment.
Exchange - For Exchange computer equipment and sensory equipment.
Hamelin Trust Projects - For tools & equipment for projects.
Hydropool - For general running and maintenance of the pool
Bungalow - For Bungalow equipment.

Analysis of group fund balances between net assets:

	Total 2021 £	Restricted 2021 £	Unrestricted 2021 £
Tangible fixed assets			
Freehold premises	2,046,221	949,100	1,097,121
Other	175,342	15,371	159,971
Current assets	2,233,370	67,980	2,165,390
Current liabilities	(187,782)	-	(187,782)
Long term liabilities	(724,178)	-	(724,178)
	3,542,973	1,032,451	2,510,522

	Total 2020 £	Restricted 2020 £	Unrestricted 2020 £
Tangible fixed assets			
Freehold premises	2,090,957	979,175	1,111,782
Other	178,257	23,374	154,883
Current assets	2,074,379	69,877	2,004,502
Current liabilities	(385,911)	-	(385,911)
Long term liabilities	(917,179)	-	(917,179)
	3,040,503	1,072,426	1,968,077

Analysis of parent Co.fund balances between net assets:

	Total 2021 £	Restricted 2021 £	Unrestricted 2021 £
Tangible fixed assets			
Freehold premises	1,589,704	649,400	940,304
Other	173,071	15,371	157,700
Investments	2	-	2
Current assets	2,386,087	67,980	2,318,107
Current liabilities	(181,413)	-	(181,413)
Long term liabilities	(724,178)	-	(724,178)
	3,243,273	732,751	2,510,522

	Total 2020 £	Restricted 2020 £	Unrestricted 2020 £
Tangible fixed assets			
Freehold premises	1,627,779	672,815	954,964
Other	174,300	23,374	150,926
Investments	2	-	2
Current assets	2,147,183	69,877	2,077,306
Current liabilities	(372,091)	-	(372,091)
Long term liabilities	(843,033)	-	(843,033)
	2,734,140	766,066	1,968,074

13) TRUSTEES' REMUNERATION

No trustee had expenses reimbursed during the year amounting to £Nil (2020: £Nil). No other trustees received any remuneration, other employment benefits or expenses during the financial year (2020: £nil).

14) PENSION COSTS

The Trust operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Trust in a fund administered by Standard Life plc. The pension costs represent contributions payable by the Trust for pension benefits, which amounted to £899 (2020 - £880). The Trust also operates a 2nd pension scheme through NOW Pensions as part of the auto enrolment scheme and the contributions payable by the Trust amounted to £22,439 (2020 - £22,686).
£4,982 (2020 - £11,059) of pension contributions are being held in current liabilities.

15) CAPITAL COMMITMENTS

At the year end the parent company had commitments for capital expenditure amounting to £NIL (2020 - £NIL).

16) FUTURE FINANCIAL COMMITMENTS OPERATING LEASES	Land and buildings - Parent only 2021 £	2020 £
Operating lease which expire:		
Due < 1 year	-	27,500
Due with 2 - 5 years	-	88,500
Due > five years	-	-
	-	116,000

17) RESULTS OF RELATED ENTITIES

Company Information

Hamelin Trust Services Limited is a limited company domiciled and incorporated in England and Wales. The registered office is 19 Radford Crescent, Billericay, Essex, CM12 0DU & registered company number is 02544279.

Hamelin Trust Services Limited which is incorporated in the UK, and is wholly owned by Hamelin Trust, operates charity shops selling new and donated goods and acts as a registered provider of social housing. The taxable profits of the company are donated directly to Hamelin Trust. A summary of the trading results is shown below. There are no material changes in the operating costs of the shops from those incurred last year.

Summary profit and loss account	Total 2021	Total 2020
Turnover	41,400	133,695
Cost of new goods	(595)	(44)
Gross Profit	40,805	133,651
Staff costs	(6,674)	(51,508)
Other operating costs	(26,520)	(51,783)
	7,611	30,360
Amount donated to Hamelin Trust	(7,611)	(30,360)
Retained in connected company	-	-
The assets and liabilities of the company are:		
Fixed assets	159,088	160,773
Current assets	6,539	8,237
Creditors: amounts falling due within one year	(11,887)	(94,861)
Creditors: amounts falling due in more than one year	(153,737)	(74,146)
Total net assets	3	3
Aggregate share capital and reserves	3	3

18) RELATED PARTIES

The company has taken advantage of the exemption conferred by FRS 102 section 33.1A not to disclose transactions between the charity and its wholly owned subsidiaries.

19) MEMBERSHIP

The company is limited by guarantee and does not have share capital. Each member has guaranteed a maximum of £1 in the event that the company is wound up.

20) FINANCIAL INSTRUMENTS	2021 £	2020 £
Company carrying amount of financial assets		
Debt instruments measured at amortised cost	865,362	287,374
Company carrying amount of financial liabilities		
Measured at amortised cost	874,289	1,157,548
Group carrying amount of financial assets		
Debt instruments measured at amortised cost	706,602	168,276
Group carrying amount of financial liabilities		
Measured at amortised cost	880,658	1,240,694

21) COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

INCOME FROM:	UNRESTRICTED	RESTRICTED	TOTAL 2020
	£	£	£
Charitable activities			
Fee income	2,226,542	-	2,226,542
Income from clients and other bodies	366,771	-	366,771
Other	68,834	-	68,834
Donations & legacies			
Donations	45,722	10,003	55,725
Other trading activities			
Charity Shop Income	106,842	-	106,842
Income from investments			
Interest on cash deposits	47	-	47
Total income	2,814,758	10,003	2,824,761
EXPENDITURE ON:			
Raising funds			
Fundraising & publicity	28,151	-	28,151
Charity Shop Expenditure	142,406	-	142,406
Charitable activities			
Children's residential respite care	33,600	1,192	34,792
Adult resource centre and community support	701,664	-	701,664
Adult residential care	686,181	6,935	693,116
Adult respite care	1,011,637	20,980	1,032,617
Work experience and employment projects	285,910	2,047	287,957
Other	28,433	5,935	34,368
Total expenditure	2,917,982	37,089	2,955,071
Net Expenditure	(103,224)	(27,086)	(130,310)
Revaluation gain	1,809,788	-	1,809,788
Net movement in funds	1,706,564	(27,086)	1,679,478
Total funds brought forward	261,513	1,099,512	1,361,025
Total funds carried forward	1,968,077	1,072,426	3,040,503