



The Association for Rehabilitation of Communication and Oral Skills (ARCOS)

A Company Limited by Guarantee and a Registered Charity

Trustees Report and Financial Statements for the Year Ended 31 December 2024

ARCOS works to help improve life for children and adults who have impairment of communication and/or eating, drinking and swallowing.



A number of ARCOS clients have been told that nothing or nothing more, can be done. To date, we have found that there is always something that can be done to make life more comfortable and even fun!

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CEO's Foreword

2024 has been an important year for ARCOS. It has included the continuing transition to the new leadership of Nick Reid, further development, in coordination with our beneficiaries and partners, of our strategic approach to prioritising and meeting the needs of our client groups. The year has seen the ARCOS management team being able to take an increasingly analytical and effective approach to recording intervention and support provided to individuals and their families, consolidating partnerships and measuring outcomes.

Ongoing staff training has enabled us to respond effectively to the changing needs of clients and adapt to the local and national environment in which we work.

I was honoured to be awarded an OBE in King's Birthday Honours and delighted at the recognition of ARCOS' work in providing services to people with communication and/or swallowing difficulties. It is a tribute to everyone who has contributed to the formation and continuation of this organisation. ARCOS remains dedicated to supporting and promoting communication and eating, drinking and swallowing. These intrinsically human activities that are so frequently central to our social interaction with others.

Life for this and many other charities continues to be a struggle. We are stretched but pleased to celebrate successes achieved by our clients along the way.

Report from the Trustees & Director

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" published in March 2005, in preparing the annual report and financial statements of the charity.

Constitution

ARCOS is a company limited by guarantee and registered with The Charity Commission and Companies House.

The charity registration number is 1007416 and company number is 02675004.

Governance and Organisation

The Association for Rehabilitation of Communication and Oral Skills is controlled by its Trustees who have regular meetings to review the implementation of its policies. Any new Trustees are appointed at a properly constituted Trustees' meeting. It operates under the acronym ARCOS, under the day-to-day management of CEO and Clinical Director, Mrs Kathleen (Kay) Coombes.

All therapists employed by ARCOS are members of their respective professional bodies and registrants of the regulator, The Health & Care Professions Council. Trustees, staff and volunteers are required to have enhanced Disclosure and Barring Service (DBS) certification.

Reserves Policy: In line with a number of other voluntary organisations, ARCOS takes the view that safeguarding the ability to fulfil our charitable aims takes precedence over seeking to accrue investment. This policy requires careful financial planning and cash flow monitoring. Our deliberately varied income streams help ensure accurate forecasting throughout the year and the continuing viability of the charity; ARCOS contracts some therapy, education and training services to statutory bodies and commercial entities. We recognise that some of our activities are not, and never will be, amenable to full cost recovery through charging. Thus, these activities are the focus for financial support from grant funding and donations.

Aims and Objectives

ARCOS' overall aim is to improve the quality of life of people who have communication problems and/or eating (swallowing) difficulties, and the lives of their families and carers. This involves the provision and promotion of comprehensive therapy, appropriate research, specialist training and support for individuals with communication and/or swallowing problems. This population includes those with multiple disabilities resulting from developmental or acquired brain injury. Such provision is not readily or adequately available through the NHS or any other organisation.

Review of activities and further developments

Impact: Founded in 1992, ARCOS has survived and grown over the past 33 years. Demand for our services continues to increase, unmet and increasing need is evident, particularly since financial pressures and a shortage of specialist therapists restrict provision available from statutory services.

In the year 2023-2024, more than 200 people contacted ARCOS for information and advice and our therapy and training services reached an estimated 800 beneficiaries. The ARCOS SMILE Project that had been drastically reduced since March 2020 due to the COVID-19 pandemic, flourished under its new leader, Simon Smith. During the year, SMILE has been able to support children from over 20 families. The children and young people attended holiday clubs and then afterschool activities that were trialled in autumn 2024 and proved a resounding success. The SMILE Project is attended by individuals aged 5-26 years and provides support, including respite, for their families and carers.

Over the past 5 years, an increasing number of those attending SMILE holiday and afternoon clubs have symptoms of neurodiversity, primarily Autism Spectrum Conditions (ASC) and some have been formally diagnosed with ASC. In 2023 SMILE partnered with Sky Autism Malvern to develop increased support for neurodiverse children after school and during school holidays.

There is a continuing and apparently increasing need to support children with anxiety who are unable to attend conventional school. ARCOS has some experience of providing educational support to such children and to those in care. We are considering ways in which it may be possible to expand provision for children who need access to education other than at school (EOTAS).

More than ever, the challenge is to ensure continuation of ARCOS' services in the most effective way. This entails maintaining our ability to be proactive in anticipating priorities in areas of need and planning effective ways in which to meet them.

Our experience to date demonstrates the value of forging appropriate partnerships that exploit our strengths and enable ARCOS to adapt to the changing climate in national health, education and social care.

ARCOS continues to rely to a great extent on grants and donations. The current financial climate makes it particularly difficult to raise funds to meet the needs of ARCOS' beneficiaries who include adults with developmental conditions, such as cerebral palsy as well as those with strokes, acquired traumatic brain injury and progressive diseases such as Parkinson's Disease and Motor Neurone Disease.

Funding core costs of any charity tends to be difficult and we are grateful to donors who contribute unrestricted financial help. They include local businesses such as Igence Radar, whose generosity has enabled water-based activities to be enjoyed by disabled children and a number of individuals who have donated one-off gifts or regular giving via direct debit. We are always pleased to welcome our supporters and were delighted to meet Sue Overton-Smith in August 2024.

We strive to progress and to maintain the open, transparent, interdisciplinary and comprehensive approach which is the hallmark of ARCOS.

Background: The Association for Rehabilitation of Communication and Oral Skills registered as a Charity in January 1992. Our goal is to enable clients, many of whom have complex life-long disabilities, to benefit from the latest advances in knowledge, understanding, skills and technology.

Situated in Malvern, Worcestershire, the ARCOS Centre provides resources, training, therapy and a base for operating a nationwide outreach service. ARCOS is a collaborative organisation working in partnership with other agencies in the independent sector as well as statutory health, education, social, and employment services.

The Need: ARCOS services address the unmet needs of individuals with physical, sensory and perceptual impairments caused by developmental and acquired neurological conditions such as cerebral palsy, stroke, head injury and brain tumours and progressive diseases for example Parkinson's Disease, Motor Neurone Disease and Huntington's Disease.

The number of those afflicted is increasing due to a combination of advances in ante/peri-natal care, acute medicine and also longer life expectancy. There is insufficient specialised rehabilitation and inadequate long-term skilled support for members of our client groups. Beneficiaries may experience increasing disability, deformity and pain over time due to the accumulation of secondary symptoms. Their quality of life and that of their families is reduced, and at the same time there is an increasing burden on statutory health and social services with higher financial cost to the community.

A number of those accessing ARCOS services have been told that nothing more can be done to help them. In our experience this has never been the case and there is always a way to make life more comfortable or even fun. This is true even in the case of someone with a progressive condition or terminal illness. The slogan *Never Say Never*, applies to this group as well as our other clients. ARCOS is committed to contributing to effective support for individuals, their families and others involved, including in education and employment.

Who we are

ARCOS employs speech and language therapists and occupational therapists. Other specialists including physiotherapists and teachers are contracted. However, the ARCOS family comprises not only our staff team and highly valued volunteers but also everyone involved with the charity.

The ARCOS Trustee Board:

We are fortunate in having a Board whose members are representative of relevant professions and always includes at least one member of our client group.

Dr Maurice Stanley – appointed 2017



I am an independent physics and engineering consultant, providing technical support to local and national businesses. I first encountered ARCOS when I was contacted to provide technical AAC support for one of their clients. ARCOS and its activities was something new and different to my other work. I was impressed by their enthusiasm and commitment to their clients and I continued to stay in touch, providing technical support on a contractual, and then voluntary basis. After several years of working with ARCOS, in 2017 I was invited to be a Trustee to help support and manage the charity.

Mr Jonathon Gurney – appointed 2017

ARCOS helped me when I was in need, recovering from a brutal assault which left me unable to walk or talk. I recovered some mobility and when I moved back to the area; ARCOS was the only choice for me to continue my rehabilitation. I was provided with world class therapy without the need to wait months on the NHS for what may have been less specialist and intensive treatment. I received speech and language therapy, physio and hydro therapy and without the input of ARCOS' therapists, I would not be the fully functioning member of society that I am today. It is for that reason that I am a Trustee of ARCOS, as I feel that is a very small way, I can help enable the charity to continue and help others.

Diana Maiden, M.B.E. – appointed 2021

I founded Kaleidoscope in Malvern, which provided respite care to hundreds of children with special needs over 24 years. During that time, I had a close working relationship with ARCOS and collaborated with Kay Coombes for many years through several mutual clients. When Kaleidoscope closed, ARCOS took on the clients under the SMILE project. It was then a natural step to take on the role of ARCOS Trustee. I am happy to be now supporting ARCOS in the valuable work they do making a difference to the lives of those in need and their families.

Mrs Helen Webb – appointed 2021

I am a retired Head Teacher who has not quite managed to retire! I am passionate about inclusion and first became aware of ARCOS through making provision for a very complex young man in our mainstream Primary School setting. The support and advice we received from ARCOS was invaluable, especially as we navigated our way through learning about eye-gaze communication technology. It was an honour to be invited to become a Trustee and support the work of ARCOS as an educationalist. I am incredibly proud to be able to assist ARCOS to “**Never Say Never**”.

Kara Berry – appointed 2024

I have known ARCOS since my son transferred from Diana Maiden's Kaleidoscope group to the SMILE project at ARCOS. ARCOS and SMILE have been invaluable in supporting my son's communication and in the development of his social skills. I am thrilled to be involved as a Trustee, feeding into and shaping the crucial work that ARCOS does in the community. The SMILE clubs offer much-needed respite for families and I am happy to be able to share my experiences as a parent to help direct ARCOS' future and improve lives for others.

Kay Coombes, O.B.E. – ARCOS CEO & Clinical Director



Kay is a Speech and Language Therapist. She works with children and adults who have developmental or acquired brain injury. Together with colleagues she developed the holistic therapy approach known as Facial Oral Tract Therapy (F.O.T.T.). In 2004, Kay was awarded Honours of the Royal College of Speech and Language Therapists and in 2014, Honorary membership of the German Association: Deutscher Bundesverband für Logopädie (DBL). An experienced expert witness, she no longer accepts new instructions but remains a mentor to her colleagues who provide expert opinion to the Court.

What we do:

ARCOS is a UK national charity, working to improve life for children and adults who have communication or eating, drinking and swallowing difficulties. These conditions are often complex, persist throughout life and require specialist, long-term treatment.

ARCOS is not a private clinic. We depend upon charitable grants and donations to maintain a high quality of service.

We provide information and advice, therapy for people of all ages, training for professionals and carers, small group activities for children and young people, equipment loan, plus an Expert Witness service. Enquiries to our free of charge information and advice service have risen year on year and increased by 10% from 2023 to 2024.

While contracts negotiated with NHS trusts and local authorities currently fund a small number of ARCOS clients, the majority of our work is supported by grants, many of them dedicated to specific projects. It continues to be difficult to fund therapy for adults despite the recognised and extreme shortages of therapeutic intervention available in the community for those in need of speech and language therapy, occupational therapy and mental health support.

Fees are charged for assessment, therapy, training services and some equipment loan. Our children's groups, information, advice and some of our therapy is subsidised by donations and grants and is provided free of charge to clients.

ARCOS collaborates with the NHS, local authorities and other organisations, working directly with clients and their families in order to promote comprehensive help and support. We expect to liaise with the client's GP and other professionals involved.

Our SMILE project fully resumed in 2024 following a pause on small group work with children and young people necessary due to the COVID-19 pandemic. This year we recruited a new project leader, Simon Smith, who is refreshing and expanding SMILE in response to clear local need. Simon is collaborating with our therapy team in designing one-to-one and small group activities focused on communication and social interaction.

ARCOS provides training for professionals including doctors, therapists, nurses and teachers. The NHS, throughout the UK purchases the majority of ARCOS training courses for professional staff.

ARCOS also provides training for relatives and other carers.

Who we work with:

ARCOS has an open referral system; clients may refer themselves or be signposted from other services and organisations including The Stroke Association, Motor Neurone Disease Association (MNDA) and Parkinson's UK. We also contribute to supporting looked after children.

Building partnerships and collaboration: We are pleased to work with a variety of statutory, independent and commercial agencies.

During 2024 ARCOS therapists have contributed to a number of Education, Health & Care Plans (EHCPs), attended tribunals and worked in nurseries, special and mainstream schools.

ARCOS Expert Witness Service: This entails providing expert opinion to the Court, working with solicitors, case managers and other professionals.

Highlights of 2024 have included:

January-March

Worcester Operatic and Dramatic Society – Youth Section (WODYS): It was a great start to the year when ARCOS was honoured to be chosen as the WODYS Charity of the Year! ARCOS Ambassador and client, Poppy Cormack, attended a rehearsal for The Addams Family Musical and spoke to the cast before the opening night in August.



Research and innovation: 2024 saw ARCOS CEO and Clinical Director, Kay Coombes, collaborate with researchers and experts in the further development of several long-term projects including a specialised seat for a child with profound disabilities; a voice output device to provide a voice for those without the physical ability to create speech sounds; and a spoon that enables carers to measure the amount of pressure exerted on the tongue when feeding clients. Thanks to all involved, especially Tony Rokins of Interface Force Measurement Solutions, Dr Zac Hickman and the team at Bath University, Dr Tim Adlam and Trevor Hudson.



Hatchlings: We welcomed several new clutches to the ARCOS aviary this year. Our flock of fancy pigeons and bantam chickens always prove popular with clients young and old.



Little Malvern Priory: ARCOS was thrilled to be selected as the Priory's charity for the month of March 2024. The congregation raised a remarkable total of £166.67!

Collection boxes: Thank you to the many local business that hosted an ARCOS collection box and to our volunteers running the scheme. Our generous community raised over £900.00 in 2024! We have collection boxes in many locations – shops big and small, cafes, bakeries, restaurants, pubs, hotels, solicitors, a local dentist and even the Great Malvern station booking office!



Cranfield Trust: ARCOS is grateful to the Cranfield Trust for their valuable support with two projects in 2024. Bob Lane became a regular face at the ARCOS Centre sharing his knowledge on business planning and helping to document our ongoing strategy. Clive Mitchell provided mentoring to Services Coordinator, Nick Reid, in preparation for taking on the CEO role from Kay in 2025.



April-June

Board of Trustees: We welcomed a new member to our Board of Trustees in 2024. Kara Berry offers an important client perspective as the mum of a child who has attended our SMILE groups. Kara has a breadth of experience and community knowledge that will make a significant contribution to ARCOS moving forward. We are immensely grateful to David Kitcat, a dedicated and long-time Observer of our Board Meetings who sadly retired in 2024. He continues to be an ambassador for ARCOS and raise money to help fund our services. Thank you to David for his time and expertise over the years.



Facial Oral Tract Therapy (F.O.T.T.): Kay Coombes, senior F.O.T.T. trainer and Claire Fuller, assistant F.O.T.T. trainer delivered the first four days of training to colleagues from four Liverpool hospitals. Delegates included Speech and Language Therapists, Occupational Therapists and Physios working in critical care. The F.O.T.T. approach taught to the group of 17 will aid patients with their recovery following neurological trauma.



Head First Conference: Kate Badger, Occupational Therapist and Nick Reid, Services Coordinator attended the ABI Solutions 2024 Head First Conference: *Connecting the Dots* held at the Royal College of Physicians in London. A series of in depth talks explored the intricate relationships between brain, mind, body and the environment and their effect on brain injury rehabilitation.

May Holiday Groups: ARCOS in conjunction with Sky Autism Malvern, held a hugely successful series of May half term holiday clubs for children with Autism Spectrum Conditions (ASC). Groups were kept small to allow for a 2:1 ratio of children to staff and activities were provided with the input of therapists to foster social interaction.



WODYS Bag Packing: Members of the fantastic WODYS group packed bags for customers in Tesco, St Peters in Worcester. Thank you to the group for giving up their Saturday morning and the generous Tesco customers for raising £120.00 in aid of ARCOS!



Equipment Loan: Kay Coombes and Nick Reid delivered a Chromebook to an adult with ASC in Bridgnorth who had been in touch seeking a device to aid his communication. Our equipment loan service has proved to be a lifeline for those who want to trial specialist pieces of equipment before purchasing and those who would be unable to afford equipment themselves.

July-September

Malvern Theatres Changing Places Awareness Day: In celebration of the Changing Place installed at Malvern Theatres in 2023, ARCOS ran a stall at the anniversary event, talking to the community about what we do. We demonstrated some of our equipment including our therapeutic saddle-seated stools which



promote a stable base of support and a Smartbox communication device enabling alternative and augmentative access to communication.

Holiday Camps and Play Days: Our ever popular summer scheme was back for a second year and expanded to include days for younger children. Focusing on children with ASC these camps were run in conjunction with Sky Autism Malvern and offered small group activities promoting interaction and providing some much-needed respite for parents and carers. The children played team games, danced, baked, crafted and had a lot of fun in a safe and understanding environment.

Malvern Skittles League: We were excited to be charity of the year for a local Skittles League based at Madresfield Club. Local champion Andy Ledington organises the League and altogether the teams and spectators raised a fantastic £1,150.00 for ARCOS, including £500.00 from the Lloyds TSB Matched Giving scheme.

WODYS Opening Night: ARCOS Ambassador, Poppy Cormack, and the ARCOS team thoroughly enjoyed the first performance of The Addams Family Musical at the Swan theatre in Worcester. It was a knock-out show and an evening of laughs enjoyed by all. WODYS made an amazing £500.00 for ARCOS from ticket sales!

Doncaster F.O.T.T. Training: Kay Coombes and Claire Fuller trained a team of 14 staff from the multi-disciplinary team at Doncaster and Bassetlaw Hospitals including Speech and Language Therapists, Occupational Therapists, Physiotherapists, Rehab Coordinators and Clinical Educators. The training in F.O.T.T. techniques will be implemented in the rehabilitation of many patients who come through the critical care unit.

Kay Coombes, OBE: Kathleen (Kay) Coombes, CEO & Clinical Director of ARCOS was awarded an OBE in September 2024 and attended the investiture at Windsor Castle to receive the award from The Princess Royal.

October-December

SMILE developments: Our new SMILE Leader, Simon Smith joined the team. His enthusiasm shines through in his work with ARCOS' children and young people. Simon straightaway set up an afterschool club as well as working with several children individually. Simon's dedication fits ARCOS perfectly and he has been working closely with our therapists to develop engaging and therapeutic activities. Simon will be kept busy taking over the holiday activities scheme!



Deaf Awareness: ARCOS organised and hosted a series of taster sessions on deaf awareness and British Sign Language (BSL) with fully qualified deaf tutor, Zana Collins. Local businesses sent staff who found Zana's sessions insightful, thought-provoking and full of practical advice to take away.

Sensory Kit: ARCOS helped Malvern Theatres create a sensory room for several community events in 2024. Our portable equipment including a motion detecting light box, disc light, play tent, tunnels and percussion instruments transformed one of the rooms at Malvern Theatres into a sensory space.

Christmas Card Shop: The Midlands Charities sold cards, calendars and gift wrap from the ARCOS Centre in Malvern. Malvern Town Council Mayor, Councillor Marilyn Birks, opened the shop in late October and a group of hardworking volunteers organised by Joan Gibson kept the shop running!



Grants and Donations:

We are grateful for all of the grants and donations received in 2024. They are fully indexed in our audited accounts attached. Gifts of any amount make a huge difference to the services we are able to provide to our beneficiaries.

Thank you to everyone who is part of the ARCOS family of clients, volunteers, supporters and staff.

We look forward to 2025!

**THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

TRUSTEES:

J Gurney
Mrs D Maiden
Dr M Stanley
Mrs H Webb
Mrs K Berry - appointed 8 April 2024
Mrs B E Wholey - appointed 8 April 2024

SECRETARY:

Mrs K M Coombes OBE

REGISTERED OFFICE

The registered office is Hatherton Lodge, Avenue Road, Malvern, Worcs WR14 3AG

BANKERS

Barclays Bank plc, High Street, Worcester, WR1 2QQ

INVESTMENTS

The investment powers are governed by the Trustee Investment Act 1961 (as amended) and the Charities Act 2011

REPORTING ACCOUNTANTS

Boys Accountants
Britannia Court
5 Moor Street
Worcester
WR1 3DB

SOLICITORS

Russell & Co
Holland House
Church Street
Malvern
Worcestershire
WR14 2AH

APPROVED BY THE TRUSTEES AND SIGNED ON ITS BEHALF

Mrs K M Coombes OBE
Secretary

Hatherton Lodge
Avenue Road
Malvern
Worcs
WR14 3AG

1st September 2025

**ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE UNAUDITED
ACCOUNTS OF THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS)**

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We report on the accounts for the year ended 31 December 2024 set out on pages 14 to 22.

Respective responsibilities of trustees and reporting accountants

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of the accountant's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below.

Reporting accountant's statement

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

(1) which gives us reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Boyd's Accountants
Britannia Court
5 Moor Street
Worcester
WR1 3DB

1st September 2025

**THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES	3				
Incoming resources from generated funds:					
Voluntary income		76,452	63,595	140,047	134,726
Activities for generating funds		1,747	-	1,747	389
		<u>78,199</u>	<u>63,595</u>	<u>141,794</u>	<u>135,115</u>
Incoming resources from charitable activities		172,797	-	172,797	194,156
Government grants		-	-	-	-
TOTAL INCOMING RESOURCES		<u>250,996</u>	<u>63,595</u>	<u>314,591</u>	<u>329,271</u>
RESOURCES EXPENDED	4 - 7				
Cost of generating funds:-					
Cost of generating voluntary income		35,759	24	35,783	38,131
Fund raising trading- cost of sales		1,190	-	1,190	-
Charitable activities		194,069	62,370	256,439	297,666
Governance costs		14,104		14,104	14,387
TOTAL RESOURCES EXPENDED		<u>245,122</u>	<u>62,394</u>	<u>307,516</u>	<u>350,184</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		5,874	1,201	7,075	(20,913)
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		5,874	1,201	7,075	(20,913)
Balances brought forward					
At 1 January 2024		32,666	3,367	36,033	56,946
Balances carried forward at 31 December 2024		<u>38,540</u>	<u>4,568</u>	<u>43,108</u>	<u>36,033</u>

The notes on pages 16 to 22 form part of these financial statements.

**THE ASSOCIATION FOR REHABILITATION OF
COMMUNICATION AND ORAL SKILLS (ARCOS) LIMITED
BALANCE SHEET
AS AT 31 DECEMBER 2024**

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	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible Assets	8	14,019	20,381
CURRENT ASSETS			
Stocks and Work in Progress	9	-	-
Debtors and prepayments	10	30,669	39,304
Cash at bank and in hand		60,731	53,589
		<u>91,400</u>	<u>92,893</u>
CREDITORS : Amounts falling due within one year	11	<u>53,598</u>	<u>55,648</u>
NET CURRENT ASSETS		<u>37,802</u>	<u>37,245</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		51,821	57,626
PROVISIONS FOR LIABILITIES	12	8,713	21,593
NET ASSETS		<u>43,108</u>	<u>36,033</u>
FUNDS OF THE CHARITY			
Unrestricted		38,540	32,666
Restricted	13	4,568	3,367
		<u>43,108</u>	<u>36,033</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to smaller charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 1 September 2025 and were signed on its behalf by:

Dr M Stanley
Trustee

J Gurney
Trustee

1 STATEMENT OF TRUSTEES RESPONSIBILITIES

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 company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to :

Select suitable accounting policies, and then apply them consistently;
Make judgements and estimates that are reasonable and prudent;
State whether applicable 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 presume that the company will continue in business.

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

2 ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared under the historic convention (except that investments are shown at market value) in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statements of Recommended Practice, Accounting and Reporting by Charities.

The charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act formats to reflect the special nature of the Charities activities.

b) Company Status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

c) Fund accounting

General funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

d) Incoming resources

These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income or performance-related grants are only included in the SoFA once the related goods or services have been delivered.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Investment income is included in the accounts when receivable.

Investment gains and losses includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Premises overheads have been allocated on a floor area basis and other overheads on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

f) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off costs on a straight line basis over their expected useful economic lives as follows:

Office equipment	15-25% reducing balance
Therapy equipment	15-25% reducing balance
Web site development	25% straight line

Expenditure on tangible fixed assets specifically purchased out of funds obtained from donations is capitalised and depreciated over the useful economic life of the individual assets. Consequently the balance on the applicable restricted fund will include the net book value of these assets, even though the incoming funds may have been completely utilised.

g) Stock

Stock has been valued on the basis of the lower of cost and estimated net realisable value.

3 INCOMING RESOURCES

	2024 £	2023 £
Incoming resources from generated funds:		
Voluntary income		
Grants & donations - restricted funds	63,595	69,800
Grants & donations - other	76,452	64,926
	<u>140,047</u>	<u>134,726</u>
Activities for generating funds		
Merchandising income	<u>1,747</u>	<u>389</u>
Incoming resources from charitable activities		
Training	34,050	15,245
Therapy	73,308	138,115
Expert Witness	65,439	40,796
	<u>172,797</u>	<u>194,156</u>

4 RESOURCES EXPENDED

		2024 £	2023 £
Costs of generating voluntary income	Appeals & fundraising	25,659	27,303
	Office wages	7,616	7,814
	Telephone and postage	2,166	1,783
	Depreciation	24	1,040
	Insurances	204	191
	Sundry expenses	114	-
		<u>35,783</u>	<u>38,131</u>
Fundraising trading costs	Materials	<u>1,190</u>	<u>-</u>
Charitable activities	Training costs	18,206	18,408
	Therapy costs	82,508	94,852
	Pro bono equipment & therapy	17,725	18,628
	Office wages	68,540	70,323
	Travelling expenses	13,469	7,406
	Printing, stationery, phones, IT & postage	10,524	9,367
	Advertising and publicity	-	1,092
	Rent, rates, heating and lighting	18,443	38,484
	Insurances	5,091	4,815
	Repairs and renewals	3,005	5,768
	Office equipment rental	1,240	2,264
	Depreciation	6,688	7,109
	Disallowed Input VAT	6,428	9,859
	Professional fees & subscriptions	2,582	7,285
	Sundry expenses	456	2
	Bank charges	1,534	2,004
		<u>256,439</u>	<u>297,666</u>
Governance costs	Professional fees	14,104	14,387
	Management salaries	-	-
		<u>14,104</u>	<u>14,387</u>

5 SUPPORT COSTS

	Fundraising activities £	Charitable activities £	Total 2024 £	Total 2023 £
Office wages	7,616	68,540	76,156	78,137
Rent, rates, heat & light	-	4,611	4,611	9,621
Insurances	204	3,877	4,081	3,824
Repairs and renewals	-	3,005	3,005	5,768
Office equipment rental	-	1,240	1,240	2,264
Printing and stationery	-	1,862	1,862	2,235
Telephone, IT & postage	2,169	8,674	10,843	8,915
Bank charges	-	1,534	1,534	2,004
Disallowed Input VAT	-	6,428	6,428	9,859
Sundry expenses	114	458	572	-
Depreciation	24	2,217	2,241	1,855
	<u>10,127</u>	<u>102,446</u>	<u>112,573</u>	<u>124,482</u>

6 MISCELLANEOUS EXPENSES

	2024	2023
Trustees expenses		
Number of trustees who were paid expenses	None	None
Nature of the expenses	-	-
Total amount paid	<u>£ None</u>	<u>£ None</u>
	2024 £	2023 £
Accountants' fees for reporting on the accounts	<u>1,050</u>	<u>1,000</u>
Other fees (for example: advice, consultancy, accountancy services) paid to the reporting accountants	<u>-</u>	<u>-</u>

7 PAID EMPLOYEES

	2024 £	2023 £
Staff costs		
Gross wages, salaries and benefits in kind	188,725	183,732
Employer's National Insurance contributions	5,872	9,345
Pension costs	1,213	6,301
	<u>195,810</u>	<u>199,378</u>
Average number of full-time equivalent employees in the year	2024	2023
The parts of the charity in which the employees work		
Fundraising	1	1
Charitable activities	3	3
Governance	1	1
	<u>5</u>	<u>5</u>

8 TANGIBLE FIXED ASSETS

	Leasehold Premises £	Website Design £	Office Equipment £	Therapy Equipment £	Motor Vehicles £	Total £
COST						
1 January 2024	-	14,899	121,249	160,298	16,000	312,446
Additions	-	-	350	-	-	350
Disposals	-	-	-	-	-	-
At 31 December 2024	-	14,899	121,599	160,298	16,000	312,796
DEPRECIATION						
1 January 2024	-	11,854	113,865	160,298	6,048	292,065
Charge for the year	-	762	3,902	-	2,048	6,712
Disposals	-	-	-	-	-	-
At 31 December 2024	-	12,616	117,767	160,298	8,096	298,777
NET BOOK VALUE						
31 December 2024	-	2,283	3,832	-	7,904	14,019
31 December 2023	-	3,045	7,384	-	9,952	20,381

9 STOCKS

Stock and Work in Progress

2024 £	2023 £
-	-

10 DEBTORS

Trade debtors
Prepayments and accrued income

2024 £	2023 £
29,615	38,225
1,054	1,079
30,669	39,304

11 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors
Bounceback loan
Value Added Tax
Other creditors
Accrued charges and deferred income

2024 £	2023 £
22,874	21,034
10,000	10,000
1,659	1,953
14,036	18,066
5,029	4,595
53,598	55,648

12 CREDITORS : AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Bounceback loan - 1 to 2 years
Bounceback loan - 2 to 5 years
Hire Purchase - 1 to 2 years
Hire Purchase - 2 to 5 years

2024 £	2023 £
5,833	10,000
-	5,833
2,880	2,880
-	2,880
8,713	21,593

13 RESTRICTED INCOME FUNDS

MOVEMENT ON ALL FUNDS

	Balance 31.12.23 £	Incoming £	Outgoing £	Balance 31.12.24 £
Allied Dunbar	10	-	(3)	7
BBC Children in Need Appeal	3	-	(1)	2
BHSF	20	-	(20)	-
Britford Bridge Trust	-	4,745	(4,745)	-
Childwick Trust	2	-	(1)	1
Epigoni Trust Fund	5	-	(1)	4
Freemasons	58	-	(14)	44
Gannett Trust	13	-	(3)	10
H S A	22	-	(5)	17
Henry Smith	12	-	(3)	9
Journalist Charity	77	-	(21)	56
Malvern Lions	3	-	(1)	2
MHDC	-	150	(150)	-
SKY Autism Support	-	7,000	(7,000)	-
Souter Charitable Trust	-	2,000	(2,000)	-
St James Place	37	10,000	(10,016)	21
The Patrick Trust	-	1,200	(195)	1,005
Trumark Trust	39	-	(10)	29
Trust House Charitable Foundation	9	-	(2)	7
TSB Foundation	10	-	(3)	7
Apportioned support costs - depreciation	(1,369)	-	-	(1,369)
	(1,049)	25,095	(24,194)	(148)

SMILE PROJECT

Albert Hunt Trust	302	-	(76)	226
Baron Davenport Charity	270	2,000	(250)	2,020
BBC Children in Need	1,876	-	(609)	1,267
CB & HH Taylor	-	1,000	(1,000)	-
DMF Ellis Charitable Trust	-	3,000	(3,000)	-
E&D Cadbury	-	2,500	(2,445)	55
Fitton Trust	121	-	(121)	-
Kildare Trust	846	25,000	(25,616)	230
Lasletts	-	5,000	(5,000)	-
National Citizens Service	509	-	(88)	421
Percy Bilton	428	-	(107)	321
Sir James Roll	29	-	(29)	-
Vassillou Family Charitable Trust	35	-	141	176
	4,416	38,500	(38,200)	4,716
GRAND TOTAL	3,367	63,595	(62,394)	4,568