

Company registration number: 03167424  
Charity registration number: 1054049

**TENDRING SPECIALIST STROKE SERVICES  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

## **Tendring Specialist Stroke Services Contents**

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	<b>Page</b>
Reference and Administrative Details	1
Trustees' Report	2—5
Independent Examiner's Report	6
Statement of Financial Activities (including Income and Expenditure Account)	7
Comparative Statement of Financial Activities (including Income and Expenditure Account)	8
Balance Sheet	9
Notes to the Financial Statements	10—16
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	17—19

**Tendring Specialist Stroke Services  
Reference and Administrative Details  
For The Year Ended 31 March 2025**

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<b>Trustees</b>	Mrs S Ward Ms G Finch (appointed 24/04/2024) Dr S Gordon - ESNEFT GP (resigned 10/05/2025) Mr A Ross Ms T Hunt (appointed 23/04/2025) Ms T Roper (appointed 01/05/2024) (resigned 31/07/2025) Ms J Bellis (appointed 01/05/2024) (resigned 13/01/2025)
<b>Charity Number</b>	1054049
<b>Company Number</b>	03167424
<b>Principal Address</b>	85 Frinton Road Holland-on-Sea Clacton-on-Sea Essex CO15 5UH
<b>Registered Office</b>	85 Frinton Road Holland-on-Sea Clacton-on-Sea Essex CO15 5UH
<b>Independent Examiner</b>	Gascoynes Gascoyne House Moseleys Farm Business Centre Bury St Edmunds Suffolk IP28 6JY

**Tendring Specialist Stroke Services**  
**Company No. 03167424**  
**Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

## **Objectives and Activities**

### **Aims and Objectives**

In setting out its aims and objectives the trustees confirm that they have had regard to the Charity Commission guidance on public benefit and are satisfied that the organisation conforms with these requirements.

The Charity provides specialist stroke services to meet the needs of stroke survivors, families and carers across Tendring, regardless of age, gender, race, nationality, marital status, sexual orientation, political and religious belief etc.

The Charity aims to:

- 1) Offer support, guidance and help to stroke survivors, their families and professionals involved in their care.
- 2) Strive for improvements in services for those who have suffered a stroke.
- 3) Increase public awareness of stroke and its impact on family, social and working life.
- 4) Promote the message of a healthy lifestyle for stroke prevention.
- 5) Provide social and other purposeful activities.
- 6) Develop new skills and confidence.
- 7) Meet and share experiences to promote personal adjustment.
- 8) Encourage family and community support.
- 9) Inform through education and training.
- 10) Network with other agencies.

During the year, the Charity operated/continued:

- 1) Group therapy and activity sessions Monday, Tuesday, Wednesday and Thursday.
- 2) To work closely with the medical health professionals (doctors, occupational therapists, physiotherapists, speech and language therapists etc.), statutory bodies and other local and regional organisations.
- 3) To work in compliance with the government's identification of long-term chronic conditions and long-term ongoing rehabilitation.
- 4) Service transformation has taken place. The service is supported by a specialist Rehab Stroke Nurse, specialist neuro-physiotherapy and a focus on holistic wellbeing.

As part of its work and links with the medical profession, the Charity is still currently involved with:

- 1) The Early Supported Discharge service, where some people who are discharged early are rehabilitated at home rather than in hospital to achieve better results. Also provided, 6 months after a stroke, is a visit to assess status and identify any problems or issues (a post stroke visiting service). During the COVID pandemic these visits have been telephone calls.
- 2) ESNEFT have reviewed the core contract. Contracts were applied for by TSSS The Stroke Charity, which started in April 2023.

### **Specific activities:**

#### **Group Activities**

Holistic wellbeing and therapy are the focus at TSSS to improve the lives of stroke survivors and their families on the road to acceptance and independence.

The sessions on Monday, Tuesday and Wednesday are focused on therapies to improve the life chances for stroke survivors. The charity also held neurological gym sessions in Colchester until May 24.

Ongoing counselling support is available to stroke survivors and their families.

The property is available to other charitable groups for hire.

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## **Tendring Specialist Stroke Services Trustees' Report (continued) For The Year Ended 31 March 2025**

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### **Aims and Objectives - continued**

Monday - we feature art and painting. This encourages fine motor skills, hand eye co-ordination and general artistic therapy which provides mental stimulation, encourages members to use latent skills to showcase their skills and to develop new skills. Amongst a wide and varied range of activities, the Charity co-ordinates activities of an artistic nature i.e. painting in oils and watercolours. This day promotes feelings of self-worth, self-confidence, initiative, re-motivation, stimulation and a reduction in social isolation. Social integration and communication skills are also enhanced.

The sessions also include direct support from the Stroke Rehab Nurse and the Specialist Neuro-Physio. There is a group exercise session, OT, speech and language therapy support is given to improve the lives of stroke survivors.

Tuesday/Wednesday - The sessions include a variety of therapies, cognitive work, neuro-physio sessions, group exercise, group competitive games: bowling etc craft, woodworking and many other activities.

Tuesday services include evening yoga sessions.

Wednesday services include morning yoga sessions and friendship lunch.

During all sessions, speech and language is worked on as stroke often has an impact on speech and cognition. Individuals have 1:1 session to improve and support their confidence and often to allow them to vocalise their concerns, embarrassment, fears and issues. Stroke survivors are supported to face their challenges and to learn new ways of communication and to develop their vocal and cognition skills.

The group engages in various activities to support their thinking skills followed by chair exercise session. For those with ongoing physical rehabilitation needs, assessment by our neuro-physiotherapist is carried out. This allows the stroke survivor to understand their condition, their limitations and what exercises would benefit them. The exercise sessions can be arranged and a plan developed for the TSSS team to continue, for example sit to stand exercises, using the Oswestry Frame and walking practice. All exercises are risk assessed and conducted by a trained neuro-physiotherapist. The group also provides a supportive environment in which the stroke survivors encourage and support one another when they reach their goals. As well as the impact on people physically and in the way they think, stroke can also impact on how they feel about themselves and their engagement in things they previously found enjoyable. Social interaction is as important in stroke recovery as traditional forms of rehabilitation.

### **Emotional Counselling Support**

The emotional counselling service is open to Carers and families, providing emotional counselling to stroke survivors, carers and families affected by stroke. We provide a variety of therapies to individuals as well as information, support and advice responding to individual needs. Both the stroke survivors, carers and referrals come from self-referrals, the general public, Colchester and Clacton hospitals. The ESD team with other health professionals refers to us on a regular basis, we support people who self-refer. This not only improves and enhances the daily life of the stroke survivor but supports people to cope with the psychological impact of stroke. We offer ongoing emotional counselling support which empowers people to develop self-help, much needed respite to the carer and reduces isolation for both. Promoting self-sufficiency and independence is also an important part of the Charity's work. We provide Tendring Stroke Units and ESD team with information packs containing details of our services, stroke information, carer's guide and information relevant to the immediate situation.

### **Carers' Group and Support Group Meeting**

The carer' group continues to be a very successful way of providing carers with a much needed confidential and supportive space. It also addresses the ongoing and detrimental problem of isolation and loneliness which impacts on all aspects of their health. All carers on the Carers' Group list receive a monthly Carers' Newsletter and some carers use the phone link or email to keep in touch. Stroke and brain injury have an ongoing impact on carers' lives, the continuing support offered by both groups is of the upmost importance to those affected by stroke or brain injury. Also, to directly address the issue of social isolation and loneliness.

### **Primary and Secondary Stroke Prevention**

One area of great concern for stroke survivors and carers is that of a secondary stroke prevention. Time is spent advising and providing information of various kinds about secondary stroke prevention. Particular attention is paid to diet and blood pressure control, cholesterol levels, diabetes and smoking cessation. Exercise is also discussed as some stroke survivors are able to exercise in various ways. Primary stroke prevention materials are also offered to other family members and friends as well as the wider community. Links with other health professionals have again been very important with regards to this aspect of our work. Members of the public can call in at our centre for stroke prevention information, leaflets or have them posted on request. Outside information boards are also regularly updated with stroke prevention and health information. GP and dentist surgeries are sent updated posters and information.

### **Achievements and Performance**

# **Tendring Specialist Stroke Services Trustees' Report (continued) For The Year Ended 31 March 2025**

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## **Main Achievements**

### **Charitable activities**

During the year there was a total of 221 attendees of activity sessions who were supported 2743 times (2024-2025). We continue to work to redesign our services to encourage younger stroke survivors and a wider range of people with various needs to attend for specific stroke rehabilitation. TSSS also provides counselling sessions to meet the immediate needs of stroke survivors and their families. The charity received 265 referrals in for further support – 219 of these were for counselling, 83%.

In conjunction with other medical practitioners and local authorities, the Charity is continuing to facilitate post stroke exercise and neuro-physio sessions. We have obtained the professional services of a neuro-physiotherapist and a stroke nurse. Our sessions are therapy led sessions.

Awareness sessions have been incorporated into our fundraising events, to promote the work of the charity.

## **Financial Review**

### **Financial Position**

During this year core funding has been from the ESNEFT contract, grants, fundraising. Whilst the contract for Life After Stroke was being reviewed, funding continued to support service delivery via TSSS.

### **Reserves Policy**

The Charity holds reserves in line with the Charity Commissioners Guidelines to safeguard against:

- 1) unanticipated fluctuations in expenditure, donations and legacies
- 2) to cover periods of payment arrears from current funders
- 3) to have at least 9-12 months running costs on hand to pay staff and creditors
- 4) to fulfil existing obligations should funding cease

A part of the Charity's reserves, some £98,848 of £340,928 relates to funds expended on the purchase and improvements relating to the Charity's freehold property, 85 Frinton Road, Holland on Sea, Clacton. As the fund cannot be applied to make payments or grants to others the Trustees believe these funds are fairly reallocated to an endowment fund. Although the Charity has sufficient reserves to continue for the foreseeable future, the Charity remains partially funded. The balance of the funds of £241,399 represents those available to the Charity for specific projects and day to day running.

### **Plans for future periods**

The organisation will continue:

- 1) To work closely with clinical services to improve the stroke pathway for stroke survivors and their families
- 2) To implement a suite of relevant rehabilitation activities, physio and support for stroke survivors and their families
- 3) To continue active involvement with the Early Supported Discharge service. To increase referrals from Colchester Hospital post stroke discharge teams.
- 4) TSSS to run relevant physio and exercise classes for stroke survivors. The organisation will continue to advocate, support and empower Tendring stroke survivors, carers and families. We will continue to promote the needs to stroke survivors within the community.

There are still gaps in the service provided once acute care has finished. Stroke affects the entire family circle. TSSS have a vital future role to play here.

We shall continue to advocate for this group so that there can be "LIFE AFTER STROKE". The Charity benefits greatly from the commitment of its staff and volunteers. We should like to record our thanks to them all.

## **Structure, Governance and Management**

### **Governing Document**

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

## **Tendring Specialist Stroke Services Trustees' Report (continued) For The Year Ended 31 March 2025**

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### **Charity Constitution**

Tendring Specialist Stroke Services is a company limited by guarantee and governed by its Memorandum and Articles of association dated 4 March 1996 superseded May 2004. The Company changed its name from Clacton and District Stroke Association from 1 April 2010.

It was registered as a Charity with the Charity Commission in March 1996.

The charity's principle objects are the relief of sickness amongst persons who have suffered a stroke in particular by the provision of recreational and therapeutic activities with the object of improving the condition of life of such persons.

### **Organisational structure**

The Board of Trustees currently consist of 4 members. They include a GP and a retired accountant. The Board meets quarterly, setting general policy and future developments, approves budgets etc. Staff meetings are held monthly covering staff and policy issues and volunteer meetings are held quarterly. They provide an opportunity for staff/volunteers to raise and discuss any concerns and also for them to be kept informed of any developments, budget changes etc.

Staff and volunteers are fully trained.

The organisation is ISO 9001/PQASSO compliant levels 1 and 2.

Induction and training of new Trustees are appointed by invitation.

Trustees receive induction, training and regular meetings with other trustees.

Prospective Trustees receive copies of the following Charity Commission Guideline booklets: CC3A: The Essential Trustee - An introduction, CC3: The Essential trustee - what you need to know Page.

Many Thanks to the Trustees.

The trustees, who are also the directors for the purpose of company law and who served during the year and up to the date of signature of the financial statements were:

Mrs S Ward

Dr S Gordon (ESNEFT GP) (Resigned 10 May 2025)

Mr A Ross

Ms T Roper (Appointed 1 May 2024) (Resigned 31 July 2025)

Ms G Finch (Appointed 1 May 2024)

Ms J Bellis (Appointed 1 May 2024) (Resigned 13 January 2025)

Ms T Hunt (Appointed 23 April 2025)

### **Induction and training of new trustees**

Trustees are appointed by invitation.

Trustees receive induction, training and regular meetings with other trustees.

Prospective Trustees receive copies of the following Charity Commission Guideline booklets:

CC3A: The Essential Trustee - An introduction.

CC3: The Essential Trustee - What you need to know.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Risk Management**

The trustees have identified potential risks which the charity may face in relation to governance, management, operations and have implemented the appropriate systems and monitoring to mitigate these. There is a formal risk register in place that is reviewed by the Board at each meeting.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs S Ward

Trustee

20/01/2026

# **Tendring Specialist Stroke Services**

## **Independent Examiner's Report to the Trustees of Tendring Specialist Stroke Services**

### **For The Year Ended 31 March 2025**

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We report to the charity trustees on our examination of the accounts of Tendring Specialist Stroke Services (the charity) for the year ended 31 March 2025.

#### **Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gascoynes  
20/01/2026  
Gascoyne House  
Moseleys Farm Business Centre  
Bury St Edmunds  
Suffolk  
IP28 6JY



**Tendring Specialist Stroke Services**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

				<b>2025</b>	<b>2024</b>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	<b>3</b>	33,730	-	-	33,730
Charitable activities	<b>4</b>	269,706	-	-	269,706
Other trading activities	<b>5</b>	9,402	-	-	9,402
Investments	<b>6</b>	8,569	-	-	8,569
		<u>321,407</u>	<u>-</u>	<u>-</u>	<u>321,407</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	<b>8</b>	(311,860)	-	-	(311,860)
<b>NET INCOME/(EXPENDITURE)</b>		<u>9,547</u>	<u>-</u>	<u>-</u>	<u>(33,417)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>9,547</u>	<u>-</u>	<u>-</u>	<u>(33,417)</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		<u>231,852</u>	<u>681</u>	<u>98,848</u>	<u>331,381</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>14</b>	<u><u>242,080</u></u>	<u><u>-</u></u>	<u><u>98,848</u></u>	<u><u>331,381</u></u>

The notes on pages 10 to 16 form part of these financial statements.

**Tendring Specialist Stroke Services**  
**Comparative Statement of Financial Activities (including Income and Expenditure**  
**Account)**  
**For The Year Ended 31 March 2025**

					<b>2024</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
	<b>Notes</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	<b>3</b>	40,174	-	-	40,174
Charitable activities	<b>4</b>	228,340	-	-	228,340
Other trading activities	<b>5</b>	10,160	-	-	10,160
Investments	<b>6</b>	10,088	-	-	10,088
		<u>288,762</u>	<u>-</u>	<u>-</u>	<u>288,762</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	<b>8</b>	(322,179)	-	-	(322,179)
<b>NET EXPENDITURE</b>		<u>(33,417)</u>	<u>-</u>	<u>-</u>	<u>(33,417)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(33,417)</u>	<u>-</u>	<u>-</u>	<u>(33,417)</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		265,269	681	98,848	364,798
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>14</b>	<u>231,852</u>	<u>681</u>	<u>98,848</u>	<u>331,381</u>

The notes on pages 10 to 16 form part of these financial statements.

**Tendring Specialist Stroke Services  
Balance Sheet  
As At 31 March 2025**

				2025	2024
		Unrestricted funds	Restricted funds	Endowment funds	Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	12	207,615	-	-	207,615
		207,615	-	-	207,615
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		146,995	-	-	146,995
		146,995	-	-	146,995
<b>Creditors: Amounts Falling Due Within One Year</b>	13	(13,682)	-	-	(13,682)
					(15,549)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		133,313	-	-	133,313
					230,577
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		340,928	-	-	340,928
					331,381
<b>NET ASSETS</b>		340,928	-	-	340,928
					331,381
<b>FUNDS OF THE CHARITY</b>					
Endowment Funds				98,848	98,848
Restricted Funds				-	681
Unrestricted Funds				242,080	231,852
<b>TOTAL FUNDS</b>	14			340,928	331,381

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mrs S Ward

Trustee  
20/01/2026

The notes on pages 10 to 16 form part of these financial statements.

# **Tendring Specialist Stroke Services Notes to the Financial Statements For The Year Ended 31 March 2025**

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## **1. General Information**

Tendring Specialist Stroke Services is a company limited by guarantee, incorporated in England & Wales, registered number 03167424 and registered charity number 1054049. The registered office is 85 Frinton Road, Holland-on-Sea, Clacton-on-Sea, Essex, CO15 5UH.

## **2. Accounting Policies**

### **2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, (modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value). The principal accounting policies adopted are set out below.

### **2.2. Going Concern Disclosure**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operation existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **2.3. Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### **2.4. Incoming Resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### **2.5. Resources Expended**

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

**Tendring Specialist Stroke Services**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

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**2.6. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold	0%
Plant & Machinery	20% reducing balance
Fixtures & Fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

**Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**2.7. Cash and Cash Equivalents**

Cash and cash equivalents include cash in hand and 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.

**Basic financial assets**

Basic financial assets which include debtors 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. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities including creditors and bank loans 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. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts 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 creditors 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 the charity's contractual obligations expire or are discharged or cancelled.

**2.8. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**2.9. Employee Benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts:		
Donations and gifts	11,667	21,013
Member subscriptions and sponsorships	19,088	16,557
		...CONTINUED

**Tendring Specialist Stroke Services**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

Donated goods, facilities and services:

Use of property 805 -

Other:

Brightlingsea services and equipment purchased 2,170 2,604

33,730 40,174

**4. Income from Charitable Activities**

2025	2024
Unrestricted funds	Unrestricted funds
£	£
General 269,707	228,340

**5. Income from Other Trading Activities**

2025	2024
Unrestricted funds	Unrestricted funds
£	£
Fundraising events 9,402	10,160

**6. Investment Income**

2025	2024
Unrestricted funds	Unrestricted funds
£	£
Other interest receivable 8,569	10,088

**7. Net Income/(Expenditure)**

The net income/(expenditure) is stated after charging/(crediting):

2025	2024
£	£
Depreciation of tangible fixed assets - owned 693	410

**8. Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 9)	2025 Total
	£	£	£
Staff costs	204,789	-	204,789
Depreciation	693	-	693
Rent	6,502	-	6,502
Insurance	1,025	-	1,025
Light and Heat	6,614	-	6,614
Telephone	1,888	-	1,888
Printing, Postage & Stationery	2,410	-	2,410
Physio	28,074	-	28,074
Advertising	1,448	-	1,448
Pension	3,945	-	3,945

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**Tendring Specialist Stroke Services**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

Provision for Meals	1,391	-	1,391
Repairs and Maintenance	7,224	-	7,224
Computer & Website	3,862	-	3,862
Staff Training	1,205	-	1,205
Counselling	16,872	-	16,872
Cleaning	1,344	-	1,344
Legal and professional fees	8,919	-	8,919
Other charitable expenditure	11,751	-	11,751
Support costs	-	1,904	1,904
	<u>309,956</u>	<u>1,904</u>	<u>311,860</u>

			<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 9)	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	190,922	-	190,922
Depreciation	410	-	410
Rent	275	-	275
Insurance	3,719	-	3,719
Light and Heat	7,197	-	7,197
Telephone	2,367	-	2,367
Printing, Postage & Stationery	3,246	-	3,246
Physio	30,137	-	30,137
Advertising	4,759	-	4,759
Pension	5,250	-	5,250
Provision for Meals	1,492	-	1,492
Repairs and Maintenance	4,399	-	4,399
Computer & Website	7,171	-	7,171
Staff Training	1,178	-	1,178
Counselling	10,370	-	10,370
Cleaning	4,284	-	4,284
Legal and professional fees	17,520	-	17,520
Other charitable expenditure	25,088	-	25,088
Support costs	-	2,395	2,395
	<u>319,784</u>	<u>2,395</u>	<u>322,179</u>

**9. Support Costs**

	<b>2025</b>
	<b>Support costs</b>
	<b>£</b>
General administration:	
Bank charges	288
Governance costs:	
Accountancy fees	1,616
	<u>1,904</u>

**Tendring Specialist Stroke Services**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	<b>2024</b>
	<b>Support costs</b>
	<b>£</b>
General administration:	
Bank charges	295
Governance costs:	
Accountancy fees	2,100
	<u>2,395</u>

**10. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>204,789</u>	<u>190,922</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**11. Average Number of Employees**

Average number of employees during the year was: 8 (2024: 8)

**12. Tangible Assets**

	<b>Land &amp; Property Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 April 2024	98,848	1,685	14,401	114,934
Additions	100,402	-	7,101	107,503
As at 31 March 2025	<u>199,250</u>	<u>1,685</u>	<u>21,502</u>	<u>222,437</u>
<b>Depreciation</b>				
As at 1 April 2024	-	804	13,326	14,130
Provided during the period	-	176	516	692
As at 31 March 2025	<u>-</u>	<u>980</u>	<u>13,842</u>	<u>14,822</u>
<b>Net Book Value</b>				
As at 31 March 2025	<u>199,250</u>	<u>705</u>	<u>7,660</u>	<u>207,615</u>
As at 1 April 2024	<u>98,848</u>	<u>881</u>	<u>1,075</u>	<u>100,804</u>



**Tendring Specialist Stroke Services**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**13. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net wages	5,239	-
Other creditors	4,496	13,291
Social security insurance control account	2,795	358
Accruals	1,152	1,900
	<u>13,682</u>	<u>15,549</u>

**14. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Prior year adjustment</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	231,852	681	321,407	(311,860)	242,080
<b>Restricted funds</b>					
Catalyst Healthcare Management	681	(681)	-	-	-
<b>Endowment funds</b>					
Permanent:					
Endowment funds - general	98,848	-	-	-	98,848
<b>Total funds</b>	<u>331,381</u>	<u>-</u>	<u>321,407</u>	<u>(311,860)</u>	<u>340,928</u>

	<b>As at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	265,269	288,762	(322,179)	231,852
<b>Restricted funds</b>				
Catalyst Healthcare Management	681	-	-	681
<b>Endowment funds</b>				
Permanent:				
Endowment funds - general	98,848	-	-	98,848
<b>Total funds</b>	<u>364,798</u>	<u>288,762</u>	<u>(322,179)</u>	<u>331,381</u>

**Unrestricted funds**

General funds - to cover running costs in the event of reduced funding. The trustees aim to have at least 12 months' worth of running costs in reserves.

The trustees have maintained the designation of £20,000 towards the young stroke survivors project, as well as maintaining £20,000 towards property maintenance and repair.

**Endowment funds**

This is represented by the Charity's freehold property, 85 Frinton Road, Holland on Sea, Essex.

**15. Transactions with Trustees**

**Tendring Specialist Stroke Services  
Notes to the Financial Statements (continued)  
For The Year Ended 31 March 2025**

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None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**16. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**17. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Tendring Specialist Stroke Services**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	11,667	21,013
Membership subscriptions	19,088	16,557
Use of property	805	-
Brightlingsea services and equipment purchased	2,170	2,604
	<u>33,730</u>	<u>40,174</u>
<b>Charitable Activities:</b>		
<b>General</b>		
Grants	269,707	228,340
	<u>269,707</u>	<u>228,340</u>
<b>Other trading activities</b>		
Fundraising events	9,402	10,160
	<u>9,402</u>	<u>10,160</u>
<b>Investments</b>		
Interest receivable	8,569	10,088
	<u>8,569</u>	<u>10,088</u>
	<u>321,407</u>	<u>288,762</u>
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>Staff costs</b>		
Wages and salaries	(204,789)	(190,922)
	<u>(204,789)</u>	<u>(190,922)</u>
<b>Depreciation</b>		
Depreciation	(693)	(410)
	<u>(693)</u>	<u>(410)</u>
<b>Rent</b>		
Rent and Rates costs	(6,502)	(275)
	<u>(6,502)</u>	<u>(275)</u>
<b>Insurance</b>		
Insurance costs	(1,025)	(3,719)
	<u>(1,025)</u>	<u>(3,719)</u>
<b>Light and Heat</b>		
Light and Heat costs	(6,614)	(7,197)
	<u>(6,614)</u>	<u>(7,197)</u>
<b>Telephone</b>		
Telephone	(1,888)	(2,367)
	<u>(1,888)</u>	<u>(2,367)</u>

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**Tendring Specialist Stroke Services**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**(continued)**  
**For The Year Ended 31 March 2025**

**Printing, Postage & Stationery**

Printing, Postage & Stationery	(2,410)	(3,246)
	(2,410)	(3,246)

**Physio**

Physio costs	(28,074)	(30,137)
	(28,074)	(30,137)

**Advertising**

Advertising	(1,448)	(4,759)
	(1,448)	(4,759)

**Pension**

Pension	(3,945)	(5,250)
	(3,945)	(5,250)

**Provision for Meals**

Provision for meals costs	(1,391)	(1,492)
	(1,391)	(1,492)

**Repairs and Maintenance**

Repairs and Maintenance costs	(7,224)	(4,399)
	(7,224)	(4,399)

**Computer & Website**

Computer & Website	(3,862)	(7,171)
	(3,862)	(7,171)

**Staff Training**

Staff Training costs	(1,205)	(1,178)
	(1,205)	(1,178)

**Counselling**

Counselling costs	(16,872)	(10,370)
	(16,872)	(10,370)

**Cleaning**

Cleaning costs	(1,344)	(4,284)
	(1,344)	(4,284)

**Legal and professional fees**

Legal and professional fees	(8,919)	(17,520)
	(8,919)	(17,520)

**Other charitable expenditure**

Miscellaneous	(11,751)	(25,088)
	(11,751)	(25,088)

**Support costs**

Bank charges	(288)	(295)
Accountancy fees	(1,616)	(2,100)
	(1,904)	(2,395)
	(311,860)	(322,179)

**NET INCOME/(EXPENDITURE)**

9,547	(33,417)
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**Tendring Specialist Stroke Services**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**(continued)**  
**For The Year Ended 31 March 2025**

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