

Charity registration number 1086774 (England and Wales)

Company registration number 04075624

**TAKE A BREAK WARWICKSHIRE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

TAKE A BREAK WARWICKSHIRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Vanessa Gaskin Lesley Hines Laura Swanborough Teresa Sargent Robert Evans
Secretary	Samantha Tysoe
Charity number (England and Wales)	1086774
Company number	04075624
Registered office	Phoenix House 343 Bedworth Road Longford Coventry CV6 6BN
Auditor	Sumer Auditco Limited Acre House 11-15 William Road London NW1 3ER

TAKE A BREAK WARWICKSHIRE LIMITED

CONTENTS

	Page
Chair of Trustees Report	1 - 2
Trustees' report	3 - 11
Statement of trustees' responsibilities	12
Independent auditor's report	13 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 28

TAKE A BREAK WARWICKSHIRE LIMITED

CHAIR OF TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

I am delighted to present my report for the year 2024/25. An opportunity to reflect on the continuing progress and developments we have made in 2024/25 and to highlight some of the key achievements Take-a-Break has delivered for our customers.

Building on the steady progress of the last few years this year has been a year for exceptional growth and development-delivering more and better services as outlined below in the Annual Report. Congratulations to all of our Team who have helped to deliver this fantastic achievement. The real key to delivering the high quality services which our Customers want need and value is to ensure that we listen to ,learn from and involve our customers in the design and delivery of services.

I believe that as an organisation we have taken further significant strides forward in involving our customers in the design and delivery of our services. we have changed the way we involve and consult our customers and as a result our services continue to evolve and improve, reflecting much more the needs and wants of our clients.

True coproduction is a way off but we are committed to ensuring that we involve and engage all of our clients in the running and delivery of our services-more to do yes but we have made huge strides this year on this particular Journey .Of particular note is the work that has continued apace with our Adult Customer Representative group-they have continued to attend our board meetings, giving freely of their views and suggestions and helping us to improve and shape the service we offer at TABLO. We cannot move the service forward without their involvement and I thank them for their support. Our next step on this journey towards real coproduction will be to support a member of this group becoming a full trustee on the Board and to develop a coherent plan to ensure that there is full engagement and involvement of the whole of our customer base.

Whilst the main story of 2024/25 has been the remarkable growth of the service it has been achieved disappointingly at some financial cost and I have to report that following a number of years of financial stability and increased surpluses of Income in the year 2024/25 the Organisation made a deficit of just over £16,000.This was mainly down to increased staffing costs-clearly this is not a sustainable position going forward and we have taken steps to improve our control and planning of our staffing resources which is bearing fruit and I am confident in predicting that we will return in 2025/26 to achieving the healthy surplus which is needed going forward to sustain and develop the high quality and innovative services we provide for our customers.

Here at Take-A-Break we realise that the success of our story is based on two things:

Firstly the real involvement of our customers but secondly on the strength of our Staff. Without the outstanding high quality staff we are fortunate to have we most definitely would not be able to deliver the amazing services we do. Our commitment to our staff remains constant and recognising the importance of retaining and recruiting our high quality staff we are committed to ensuring that we have the ability to keep paying staff above minimum wage levels and offering pay awards that mean we remain competitive in the local employment market. The Staff Reward and Recognition evening has now become a permanent fixture in the calendar and we held our Third annual event - again at the Griff and Coton club in Nuneaton.

I was delighted to be able to present awards to some fantastic staff and teams on the evening and I was particularly struck by the sheer enthusiasm, commitment, professionalism and quality of the staff we have at Take-a-Break. The evening once again proved to be a huge success and as always I enjoyed the opportunity to recognise and celebrate the outstanding achievements of our staff who work tirelessly to ensure the customers at Take-a-Break receive the best possible service.

Once again it was truly humbling to meet so many staff, to hear of their successes and to hear in their own words and indeed in the words of our customers just what outstanding work they are doing. A huge thank you to each and every one of you for the outstanding work you are doing. Without you and the work you are doing there would be no Take-a-Break.

Another event which has become a permanent fixture the calendar is the Production performed by our TABLO group at the Abbey Theatre in Nuneaton. This is a really joyous evening and it is truly inspiring to watch both the customers and staff working hard to produce and deliver what is always a highly professional and entertaining show -this year's event being no exception. To see the growth in confidence and abilities and sheer exuberance and pride of all those taking part is a real inspiration. To me this show is what Take-a-Break is all about promoting, encouraging and supporting our clients to be the best versions of themselves and proving that with the right support and encouragement there is nothing they can't achieve.

TAKE A BREAK WARWICKSHIRE LIMITED


CHAIR OF TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

As always I would like to thank the Trustees for all their hard work and support. It is vital for strong governance to have a committed board of trustees who will challenge where necessary but be supportive and help drive the strategy of the organisation-Thank you.

I know that coupled with the support of the Board and the Adult Customer representative Group the Governance of the organisation is in safe hands.

I look forward to another successful year in 2025/26 when I know we will deliver more and better services, invest in our staff, return to a financial surplus and continue to deliver the high quality innovative services that Take-a-Break are renowned for.



Teresa Sargent
Chair

Date: 8 December 2025

TAKE A BREAK WARWICKSHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulation 2013 is not required.

Objectives and activities

The company's charitable objectives are:

The provision of respite care for children and adults who are either disabled or life threatened.

The year 2024/2025 at Take-a-Break has been a period of remarkable growth. Customer numbers rose by 17.7%, alongside a 70% increase in new referrals and a 5.6% rise in annual service hours. Despite the surge in referrals, the balance between children's and adult services has remained steady.

This year, we focused on strengthening our vision and refining our strategy to better meet the evolving needs of our customers. By listening to feedback, understanding our customers' journeys, and implementing meaningful improvements, we have laid the foundation for a stronger, more connected future. As we look ahead, we are excited to build on these achievements and continue supporting and empowering our customers.

Specifically, we have aimed to:

- Provide a diverse range of local, community-based short break group activities, ensuring customers have access to meaningful and enjoyable experiences within their local area.
- Promote community participation and inclusion by supporting customers to engage with local facilities, events, and activities through collaborative work with community centres and leisure providers.
- Expand customer choice and flexibility, offering a variety of service options tailored to individual needs and preferences.
- Deliver excellent person-centred care and support, enabling customers to thrive while offering high-quality, reliable short breaks for parents and carers.

Our overall objective is outlined in the Charity's governing document.

Take-a-Break's mission statement reads: Take-a-Break provides community-based short breaks for people with disabilities and children with life-threatening illnesses living in Warwickshire. This support enables people to live their lives to their full potential, gain skills, and confidently move towards independence.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Public benefit

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

TAKE A BREAK WARWICKSHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Our Services:

Who we are

Take-a-Break Warwickshire provides community-based short breaks for children and young adults with disabilities or life-threatening illnesses, as well as adults with learning disabilities.

Our support helps individuals live life to their full potential, gain valuable skills, and move towards independence with confidence.

About us

We are a grassroots charity that has been in operation for over twenty-nine years, our purpose is to support children and adults with disabilities, from birth to sixty five, including customers with complex support and health needs.

All of our services are tailored to each individual's requirements, ensuring they are co-produced and provide opportunities for individual growth, interests and personal achievement, allowing each individual to reach their full potential.

What we do

We provide support through our local community-based services, which are based in local community centres, as well as our overnight short break programme. Our typical activity programs include specialist sensory groups, targeted activity groups, as well as arts and physical activities that encourage participation and engagement.

We also offer adult services, such as TABLO, the Take-a-Break Life Opportunities programme, which offers specific site-based activities, a community hub, and individual support, as well as volunteering and work placement opportunities.

Service Hours and Delivery

The overall number of customers accessing services increased by 17.7%, with a gain of 42 customers, along with an overall 70% increase in new referrals and a 5.6% increase in annual service hours.

Date	Annual Hours	No. of customers
31/03/2025	84,333	279
31/03/2024	80,020	237
31/03/2023	70,994	243
31/03/2022	66,861	255

During 2024/25, Take-a-Break delivered a total of 84,333 service hours, representing a 4,313-hour increase compared to 2023/24. The majority of support continued to be provided through TAB group activities, which accounted for 88% of all service delivery, reflecting a 6% increase on the previous year.

Individual community support represented 8% of total hours, showing a 12% reduction compared to 2023/24. This decrease is balanced by the continued growth in group-based and community-based hub activities.

There was notable growth in both trips and additional activities (up 31%) and overnight breaks (up 54%), demonstrating the organisation's commitment to offering diverse, enriching experiences for customers.

Overall, the data reflects a strong year of expansion and service enhancement, with increased opportunities for social engagement, community participation, and short breaks contributing to positive outcomes for our customers and their families.

TAKE A BREAK WARWICKSHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

OVERALL DELIVERY:	SERVICE			
Individual community service	6,448.00	8%		
Support in TAB groups	74,016.00	88%		
Trips & additional activities	1,097.00	1%		
overnight breaks	2,772.00	3%		
Total service hours	84,333.00	100.00%		
YEAR END COMPARISONS	24/25	23/24	Variance	
Individual community service	6,448.00	7,287.00	-839	
Support in TAB groups	74,016.00	70,098.00	3,918.00	
Trips & additional activities	1,097.00	839	258	
overnight breaks	2,772.00	1,796.00	976	
Total service hours	84,333.00	80,020.00	4,313.00	

Our performance overview

17.7% Increase in customer overall customer numbers

70% Increase in new referrals

5.6% Increase in group service hours

12% Reduction in individual support

13.5% Increase in service hours to budget

30.8% Increase in trips and activities

54.3% Increase in Overnight Short Breaks

Our customer success stories

Transitions and Joint Working Highlights

Over the past year, our Children's and Adult Services in Nuneaton have worked closely together to support many young people moving into adulthood. This joint approach has provided smooth, person-centred planning, allowing young people to continue receiving consistent support during what can be a challenging time. Our staff have worked across both sites to help young people understand and manage their move into a new setting, introduce new staff, and build new friendships and establish routines.

Families and young people have responded very positively, highlighting the benefits of the new hub service, which offers a wider range of activities, overnight short breaks, and more opportunities for support. This collaboration shows our commitment to providing continuity of care and making sure every young person experiences a smooth and supported transition. We have also seen many existing customers receive increased services, with data showing the TABLO Adult Service's excellent response to these changes.

TAKE A BREAK WARWICKSHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Our Adult Service Highlights

As part of our annual quality audit, we received feedback from 28 out of 68 customers attending our Adult Service based in Nuneaton. Overall, responses were very positive, with customers reporting that they feel **safe, valued, and heard**.

When asked what they enjoy most about the service, customers highlighted a wide range of activities and experiences:

- Working on their health and going to the gym
- Offsite trips and overnight holidays
- Participating in shows and TABLO awards
- Planning their own support
- Making friends with people from other areas
- Representative comments included:
 - "I can't pick just one best thing, everything is brilliant."
 - "Butlins was a blast, I loved it."
 - "This summer was great because we had all the staff we needed."

Many customers praised the staff for being supportive, friendly, and professional, sharing comments such as:

- "All the staff are amazing, old and new"
- "Fun and friendly staff team"
- "Laura supports me with my mental health"
- "Beth helps me stay focused"
- "Joe makes me happy"
- "Sam is funny, we have banter"
- "Karen really is a lovely lady"
- "The staff team are all amazing and brilliant"
- "The best staff team at TAB"

Customers also offered constructive suggestions, which will help guide future service development:

- More overnight stays and trips
- More activities with people from other areas
- Opportunities to mix rather than stay in separate rooms
- Enhancements to simple meals
- Positive feedback on the new TABLO Plan

Feedback demonstrates that our Adult Service continues to deliver person-centred, engaging, and enjoyable services that support wellbeing, independence, and social inclusion. It also highlights areas for growth, ensuring future services remain responsive to customer needs and aspirations.

TAKE A BREAK WARWICKSHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our Children's Services Highlights

Nuneaton & Bedworth Children's Service saw the largest area of expansion across the organisation over the year, where we successfully welcomed many new customers and families, with a strong focus on settling them into the service.

Customer Feedback. Out of 48 customers, feedback was received from 22 children and young people. Overall, responses were positive.

Favourite Activities & Experiences

- "Going on trips"
- "Cooking and baking"
- "Doing my makeup and nails"
- "Having movie days"
- "Going to the park"
- "Spending time with my friends"

Staff comments, included:

- "Amy is my favourite"
- "I like Megan; she is nice to me"
- "James is great; he plays the Switch with us"

Suggestions for Improvements

- More offsite trips (cinema, bowling)
- Swimming sessions
- Additional cooking sessions
- Families expressed interest in expanding the overnight short breaks programme

Summary:

Feedback demonstrates that children and young people look forward to attending TAB, enjoy the activities, and value the time spent with friends. The team continues to deliver high-quality, person-centred support, fostering confidence, social skills, and wellbeing, while successfully managing significant growth in new customers and families.

Financial review

Income and expenditure

To sustain the successes of last year we formally included a 10% growth target within the budget and focused on increasing capacity across our existing activity programme. With this commitment service hour income exceeded budget by 13.5% through new referrals and increases in hours for existing customers. We also invested funds for the first time with CCLA (Charitable Capital Limited) to maximise reserve funding and strengthen our financial position.

The staffing budget was inclusive of increases to the National Minimum Wage rates and maintaining pay rates 2.4% above, of delivering increased service hours to meet the growth target and ongoing staff recruitment; however staffing expenditure exceeded budget by 16%. Higher care needs of new referrals, redeploying staff across geographical areas, increased staff training and the huge variables associated with delivering customer hours flexibly have significantly impacted staffing expenditure. As a result of these challenges, we ended the year in a deficit position of - £16,702.

We move forward following a full review of services, hourly rates, and staff deployment to provide greater control where possible with targeted recruitment and expansion. Our focus remains on increasing capacity to meet the continued demand for our services and we are confident this is achievable within budget.

Year End Fund Balance

2024/2025 £16,702 deficit

2023/2024 £130,965 surplus

2022/2023 £167,422 surplus

TAKE A BREAK WARWICKSHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves policy

The Board of Directors has examined Charity's requirements for reserves in light of the main risks to the organisation, needing reserves to meet reduced income or inability to meet full cost recovery. Take-A-Break has established a policy, which states that the charity should work towards a reserve of six months of unrestricted expenditure. We continue to work towards meeting this level of reserve funding.

Major risks

Risk Factors

The risk register is reviewed annually. External risks include a major reliance on statutory funding which is invoices in arrears. The reserves policy is a key element in the management of financial risk.

Plans for future periods

Our future developments

Strategic Priority 1: Sustainable Growth & Service Development

- Achieve 15% sustainable growth through expanded service capacity and full delivery.
- Increase site-based delivery across all service areas including evenings, weekends, and holiday provision.
- Strengthen referral pathways with local authorities, schools, and colleges.
- Expand adult services across South Warwickshire & Solihull and build community-based programme spaces.
- Increase overnight short break and independent living capacity in line with regulatory standards.
- Continue development of TAB and HAF funded service offered three times annually.

Strategic Priority 2: Workforce Development

- Increase staffing levels by 15% through volunteers, apprenticeships and placements.
- Maintain pay rates above National Minimum Wage with annual inflation review.
- Strengthen leadership and progression opportunities including RP/cover RP roles.
- Deliver structured annual staff training and blended e-learning programmes.
- Enhance staff recognition events and develop organisational accreditation.

Strategic Priority 3: Quality, Risk Management & Customer Outcomes

- Implement organisational risk management improvements and annual review cycle.
- Complete site-based and community-based risk assessments using Nourish.
- Strengthen positive behaviour support, health management, and medication oversight.
- Increase physical and independence-building activities to improve health outcomes.

Strategic Priority 4: Marketing, Visibility & Communication

- Maintain and regularly update the organisation website.
- Increase local social media engagement and promotional content.
- Ensure that public documents are accessible and Easy Read formatted.
- Attend community networking and local providers forms.

Strategic Priority 5: Board Governance & Trustee Development

- Recruit trustees with lived experience to strengthen representation.
- Develop trustee involvement in finance, fundraising, and community consultation.
- Provide structured annual board development programme.

TAKE A BREAK WARWICKSHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Constitution

The organisation is a charitable company No.4075624 limited by guarantee, incorporated on 21 September 2000 and registered as a charity on 25 May 2001.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company dissolving members are required to contribute an amount not exceeding £10.

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:

Vanessa Gaskin

Lesley Hines

Laura Swanborough

Teresa Sargent

Robert Evans

Recruitment and appointment of trustees

The Trustees are Directors for the purpose of company law and charity trustees for the purpose of charity law and under company's articles are known as Board members. Under the requirements of the Memorandum and Articles of Association the members of the Board of Directors are elected at the Annual General Meeting to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

TAKE A BREAK WARWICKSHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

Structure & Governance

Our approach to governance has been key to another successful year. The Board of Trustees provided leadership and oversight, ensuring the organisation continues to meet its charitable objectives while bringing valuable skills and lived experience to shape services and decisions. Trustees meet monthly and contribute to sub-groups covering finance and audit, fundraising and communications, and parent, carer, and community engagement. Their guidance has supported service expansion, workforce development, stronger partnerships, and improvements in governance and risk management, making their expertise and commitment vital to our success.

The delivery of our services is managed by an experienced leadership and management team. The Senior Management Team comprises the Director, Finance Director, Service Manager, Risk Manager, and Finance Manager, with strategic oversight provided by our Board of Trustees (5 members). We employed 116 staff over the full year.

Direct Service Delivery:

Our Area Leads and Responsible Persons manage frontline services across adult and children's provision, we ended the year:

- 5 staff on salaried contracts
- 6 staff on fixed-hour contracts
- 77 staff on variable-hour contracts

This flexible team structure enables us to respond effectively to changing customer needs, including holiday and weekend programmes and short-break provision.

Our donations and Supporters

We are extremely grateful for the continued and generous support of our many supporters throughout 2024/25. Their commitment has been invaluable in helping us deliver high-quality services. Donations: £1,191 YSA Education, £300 Excel Motors, £571 TAB Events, £60 Lloyds Bank, £35 local community donations. Total £2,157.

Highlights include:

- Contributions from individual donors, local businesses, and community groups
- Support for fundraising events, and voluntary initiatives
- Engagement from parents, carers, and volunteers to ensure services meet local needs

Our Staff

We extend a special thanks to our amazing staff team, whose expertise, passion, and professionalism put our customers at the heart of everything we do.

Impact

The combined efforts of supporters and staff have enabled us to:

- Expand services and increase accessibility for more customers
- Strengthen community partnerships and local engagement
- Maintain a skilled and motivated workforce

We sincerely thank everyone who contributes to our work. Their generosity and commitment are central to our success and the positive impact we create in the communities we serve.

Induction and training of trustees

All trustees receive an individual induction and receive an induction pack which includes the roles and responsibilities of a trustee.

Trustees attend appropriate training events which will enable them to fulfil their role.

TAKE A BREAK WARWICKSHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Auditor

In accordance with the company's articles, a resolution proposing that Sumer Auditco Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Teresa Sargent
Trustee

8 December 2025

TAKE A BREAK WARWICKSHIRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Take A Break Warwickshire Limited for the purpose 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TAKE A BREAK WARWICKSHIRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF TAKE A BREAK WARWICKSHIRE LIMITED

Opinion

We have audited the financial statements of Take A Break Warwickshire Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, 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 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.

TAKE A BREAK WARWICKSHIRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TAKE A BREAK WARWICKSHIRE LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing income, in particular cut-off, for evidence of management bias.
- Confirmed that all bank balances have been reconciled to bank statements as at the year end.
- We considered whether the going concern disclosure in the financial statements gives a full and accurate description of trustees' assessment of going concern.
- We have reviewed employment matters to ensure there is no potential fraud and that the payroll charge in the financial statements agrees to payroll records.
- We have reviewed resources expended to ensure these were in line with the charity's governing document and authorised by a responsible individual.

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 Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

TAKE A BREAK WARWICKSHIRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TAKE A BREAK WARWICKSHIRE LIMITED

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Richard Horton FCCA (Senior Statutory Auditor)

For and on behalf of Sumer Auditco Limited, Statutory Auditor

Chartered Certified Accountants

Acre House

11-15 William Road

London

NW1 3ER

Date:

10 December 2015.

Sumer Auditco Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

TAKE A BREAK WARWICKSHIRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	2,857	6,884
Charitable activities	4	1,620,705	1,491,413
Investments	5	22,078	-
Total income		1,645,640	1,498,297
Expenditure on:			
Charitable activities	6	1,662,342	1,367,332
Total expenditure		1,662,342	1,367,332
Net income/(expenditure) and movement in funds		(16,702)	130,965
Reconciliation of funds:			
Fund balances at 1 April 2024		789,939	658,974
Fund balances at 31 March 2025		773,237	789,939

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

TAKE A BREAK WARWICKSHIRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		17,696		19,444
Current assets					
Debtors	13	242,208		139,421	
Cash at bank and in hand		662,177		749,257	
		904,385		888,678	
Creditors: amounts falling due within one year	14	(148,844)		(118,183)	
Net current assets			755,541		770,495
Total assets less current liabilities			773,237		789,939
The funds of the charitable company					
Unrestricted funds	16		773,237		789,939
			773,237		789,939

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 8 December 2025



Teresa Sargent
Trustee

Company registration number 04075624 (England and Wales)

TAKE A BREAK WARWICKSHIRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(106,596)		144,859
Investing activities					
Purchase of tangible fixed assets		(2,562)		(11,648)	
Investment income received		22,078		-	
Net cash generated from/(used in) investing activities			19,516		(11,648)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(87,080)		133,211
Cash and cash equivalents at beginning of year			749,257		616,046
Cash and cash equivalents at end of year			662,177		749,257

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Take A Break Warwickshire Limited is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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 or grantors 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 charitable company.

1.4 Income

Income is recognised when the charitable company 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 charitable company 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 charitable company 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.

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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 allocated on the portion of the asset's use.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

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:

Fixtures and fittings	20% reducing balance
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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.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company 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).

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 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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 charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

As a registered charity, Take A Break Warwickshire is exempt from income and corporation tax to the extent that its income and gains are applicable to charity purposes only. Value added tax is not fully recoverable by the company and is therefore included in the relevant costs in the statement of financial activities.

1.11 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

For the year ended 31 March 2025, management has assessed that there are no critical accounting judgments or key sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	2,157	3,884
Grants	700	3,000
	<u>2,857</u>	<u>6,884</u>
Grants		
WCC Councillor Grant - Rugby	350	-
WCC Councillor Grant - Warwick	350	-
Carers Trust Grant	-	3,000
	<u>700</u>	<u>3,000</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Unrestricted		
Charitable trading	<u>1,620,705</u>	<u>1,491,413</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>22,078</u>	<u>-</u>

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Direct Charitable Expenditure 2025 £	Indirect Charitable Expenditure 2025 £	Total 2025 £	Direct Charitable Expenditure 2024 £	Indirect Charitable Expenditure 2024 £	Total 2024 £
Direct costs						
Staff costs	938,225	253,226	1,191,451	696,993	224,765	921,758
Depreciation and impairment	-	4,310	4,310	-	3,844	3,844
Rent and utilities	-	50,715	50,715	-	50,819	50,819
Insurance	-	9,497	9,497	-	8,872	8,872
Equipment	39,028	-	39,028	44,793	-	44,793
Printing, stationary and postage	-	4,005	4,005	-	7,616	7,616
Room hire	184,833	-	184,833	163,437	-	163,437
Travel	60,839	-	60,839	47,461	4,849	52,310
Bad debts	-	2	2	-	233	233
Telephone	-	9,893	9,893	-	8,442	8,442
Repairs and maintenance	-	4,699	4,699	-	8,047	8,047
General expenses	-	14,293	14,293	-	12,146	12,146
	<u>1,222,925</u>	<u>350,640</u>	<u>1,573,565</u>	<u>952,684</u>	<u>329,633</u>	<u>1,282,317</u>
Share of support and governance costs (see note 7)						
Support	-	44,281	44,281	-	42,154	42,154
Governance	-	44,496	44,496	-	42,861	42,861
	<u>1,222,925</u>	<u>439,417</u>	<u>1,662,342</u>	<u>952,684</u>	<u>414,648</u>	<u>1,367,332</u>
Analysis by fund						
Unrestricted funds	<u>1,222,925</u>	<u>439,417</u>	<u>1,662,342</u>	<u>952,684</u>	<u>414,648</u>	<u>1,367,332</u>

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	44,281	42,154
Governance costs	44,496	42,861
	<u>88,777</u>	<u>85,015</u>
Analysed between:		
Indirect Charitable Expenditure	<u>88,777</u>	<u>85,015</u>

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	7,680	7,080
Depreciation of owned tangible fixed assets	4,310	3,844

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Office	6	5
Sessional	87	70
Total	93	75

Employment costs	2025	2024
	£	£
Wages and salaries	1,147,639	892,958
Social security costs	66,994	52,216
Other pension costs	21,099	18,738
	1,235,732	963,912

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,001 to £70,000	-	1
£70,001 to £80,000	2	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	75,469	71,824

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

(Continued)

The aggregate compensation disclosed includes gross salaries and wages, employer National Insurance contributions, and employer pension contributions.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

Fixtures and
fittings
£

Cost

At 1 April 2024

58,228

Additions

2,562

At 31 March 2025

60,790

Depreciation and impairment

At 1 April 2024

38,784

Depreciation charged in the year

4,310

At 31 March 2025

43,094

Carrying amount

At 31 March 2025

17,696

At 31 March 2024

19,444

13 Debtors

2025

2024

£

£

Amounts falling due within one year:

Trade debtors

82,107

13,405

Accrued income

148,724

110,770

Prepayments

11,377

15,246

242,208

139,421

14 Creditors: amounts falling due within one year

2025

2024

£

£

Other taxation and social security

13,195

15,416

Trade creditors

11,079

12,303

Accruals and deferred income

124,570

90,464

148,844

118,183

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	21,099	18,738

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	789,939	1,645,640	(1,662,342)	773,237
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	658,974	1,498,297	(1,367,332)	789,939

17 Operating lease commitments

Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	38,149	36,157
Between two and five years	59,165	89,035
	97,314	125,192

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

TAKE A BREAK WARWICKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19	Cash (absorbed by)/generated from operations	2025 £	2024 £
	(Deficit)/surplus for the year	(16,702)	130,965
	Adjustments for:		
	Investment income recognised in statement of financial activities	(22,078)	-
	Depreciation and impairment of tangible fixed assets	4,310	3,844
	Movements in working capital:		
	(Increase) in debtors	(102,787)	(24,139)
	Increase in creditors	30,661	34,189
	Cash (absorbed by)/generated from operations	(106,596)	144,859

20 Analysis of changes in net funds

The charitable company had no material debt during the year.

21 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to assist with the preparation of the financial statements.

