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# Annual Report

2023-2024



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# accüro

supporting people with a disability  
in West Essex



# Who are we?



Accuro is a small, vibrant charity that has been delivering a wide range of services to children, young people and adults who have a disability and complex needs throughout West Essex, for nearly 40 years.

Our office is based at Tocher House, near Bishops Stortford and our services are delivered from bases and within the community in Uttlesford, Harlow, and Epping Forest.

Our fun, person-centred services enable our members to take part in a wide range of social and life skills opportunities, which assist the development of their potential and offers respite to their families. Our clubs and schemes are a vital part of the children, young people and adults' lives who attend.

We enrich the lives of the people who attend Accuro projects through friendship, development of skills, and potential by improving happiness, health and wellbeing.





# Our Vision and Mission Statements

## Mission

To support people with learning disabilities in West Essex with a range of social and educational activities to reduce loneliness, by providing opportunities for friendship to develop skills and potential and improve happiness, health and wellbeing through fun shared learning experiences, enabling them to live fulfilling lives and to provide respite for families.

## Vision

To eliminate the social isolation of those who have disabilities within our local communities by enhancing their confidence to cross bridges into a wider world whilst also supporting their families/carers through respite.



# Aims and Objectives

## 1 Our Aims

- To prevent loneliness and reduce social isolation
- Improve self-confidence and self-esteem
- Increase independence through incorporating essential life skills
- Increase happiness, health and wellbeing
- Increase social and communication skills
- Provide short break respite for parents/carers and other family members.

## 2 Strategic Objectives

1. To consolidate operations, prioritise and focus our resources
2. To become financially sustainable
3. To identify new and emerging needs and develop services to meet these to grow the organisation
4. To improve communications and raise awareness of Accuro's local offer in all 3 geographical areas in West Essex





# Our Trustees



Matthew Punshon - Chair  
Peter Emsden - Treasurer  
Marie Pate  
Simran Foote

Jessica Stewart  
Annette Burns  
Romy De La Rosa  
Joan Finch



# Reference and Administrative Details

**Registered Company No.** 04507249 (England and Wales)  
**Registered Charity No.** 1094736  
**Registered Office:** Tocher House, Start Hill, Dunmow Road,  
Bishop's Stortford, Essex CM227TA

## **Senior Management Team:**

Ms A McKeown – Senior Operations Manager  
Ms R Blake – Operations and Projects Manager  
Mrs S Fishpool – Fundraising Manager  
Mrs N Coop – Finance Manager  
Ms TJ Gibbs – HR and Office Manager  
Ms A Connelly – Operations and Development  
Manager (Appointed 29/5/23)

## **Bankers:**

Unity Trust Bank PLC, 9 Brindley Place,  
Birmingham B1 2HB

## **Independent Examiners:**

Price Bailey LLP  
Causeway House, 1 Dane Street, Bishop's  
Stortford, Hertfordshire CM23 3BT

## **Trustees:**

Mr M Punshon - Chair  
Mrs A Burns  
Mr P Emsden  
Mrs S Foote (Resigned 14/04/2024)  
Ms J Finch (Appointed 26/07/2023)  
Mrs M Pate  
Mrs J Stewart  
Ms R De La Rosa

**Company Secretary:** Mr P Emsden

## **Solicitors:**

Whiskers LLP Solicitors &  
Notaries, 6 Mitre Buildings,  
Kitson Way, Harlow, CM20 1DT





# Structure, Governance and Management

## **Governing Document**

The charity is controlled by its governing documents – the Memorandum of Articles and Association and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

## **Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £1, for the debts and liabilities contracted before they ceased to be a member.

## **Method of Recruitment and Appointment or Election of Trustees**

A Board of Trustees comprising not less than five and up to eighteen persons is elected at the Annual General Meeting. This Board governs Accuro. The trustees serve a term until the next Annual General Meeting where all are eligible for re-election.

Co-option to the Board is permitted up to a maximum of 5 additional trustees which may include one representative of Essex County Council. The Board meets regularly throughout the year and operates a sub-committee with responsibility for overseeing financial matters.

Details of the trustees who served during the year are included in the Reference and Administrative Details on page 4. The Board recruits new Trustees to maintain a wide range of skills to maximise the contribution of the board towards the goals of the charity. Each Trustee is responsible for a different area of business depending on their personal skills and expertise.

## **Policies and Procedures Adopted for the Induction and Training of Trustees**

Potential trustees attend meetings firstly with the Chair of Trustees and secondly the Senior Operations Manager. They are then invited to join the Board as an Observer. If both the individual and existing trustees are satisfied with their respective performance, they are elected to the Board. Trustees are inducted to the charity through a series of 1-1 sessions with the Chair, Operations Manager, Accuro staff as well as attending Accuro Clubs/ projects. A DBS check and Safeguarding training are completed, and further training is provided on an ad-hoc basis depending on the needs of the charity and the Trustees.

## **Organisational Structure**

The charity's key financial and strategic decisions are discussed and agreed by the Board of Trustees and enacted by the Senior Operations Manager and the Senior Management Team. The daily management of the charity is led by the Senior Operations Manager and supported by the Senior Management Team, Operations team and support services staff. The Senior Management Team consists of the Senior Operations Manager, Operations and Projects Manager, Operations and Development Manager, Finance Manager, Fundraising Manager, and Human Resources and Office Manager.

## **Arrangements for setting pay and remuneration of key management personnel**

All Trustees are volunteers. Reasonable expenses may be paid and are detailed in Note 10 of the accounts. Proposals for setting pay and remuneration are robustly reviewed, taken to the Finance Committee and then approved by the Board of Trustees.

## **Related Parties**

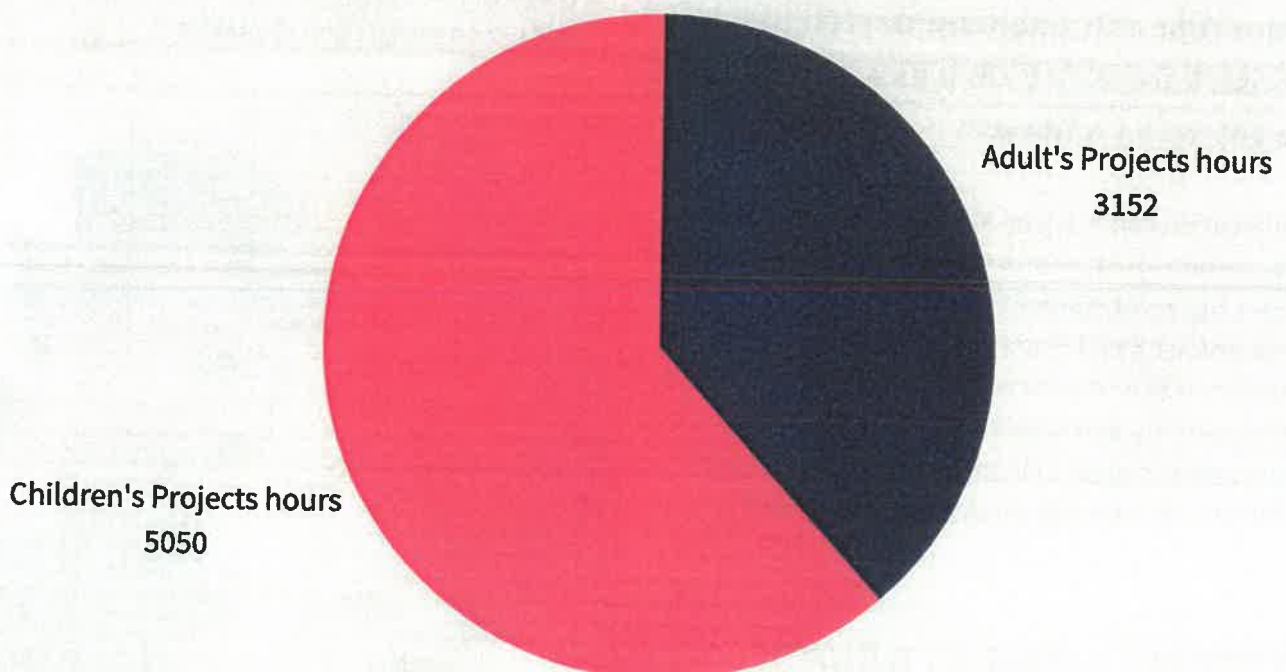
Related Party Transactions are detailed in Note 21 to the accounts.

# Achievement and Performance

This year was a fantastic year for Accuro clubs, delivering **8,202 hours** of direct support.

We are proud that our clubs are a safe and inclusive environment for club members where their voices are heard, they feel accepted and safe, and they can be their authentic selves. In 2024, we are very proud to be celebrating our 40th anniversary.

We aim to provide the highest quality, person-centred services for children, young people and adults with disabilities, many with profound, multiple learning disabilities (PMLD) needing high levels of support.





# Joshua's Story

“Joshua is 15 years of age, he has quadriplegic cerebral palsy and he is registered blind. He suffers from seizures and has a range of complex health issues. Joshua has been attending Saturday Play Club and the Holiday Scheme for nearly 10 years now.

Accuro really feels part of our family — it's a key support network for us and although Joshua's vocabulary is limited he says “Club”, “Go to Club” so we know he's really looking forward to going.

It's very difficult to sum up in a few words what a club like Accuro offers to young people like Josh. They have opened up a whole new world for him. He is no longer that shy and distressed little boy that never wanted to go out or leave our side.

**It's a safe space where he can be himself without fear of judgement or ridicule, I just wish Saturday Club was every day of the week to be honest.**

He's been on beach trips, on a working barge, zoo trips, garden centres, and so many more places, and he always has an absolutely fabulous time. The smile on his face when I pick him up is heart-warming. All young people with special needs just want to feel part of something and to have fun, become independent and grow in their own self-worth and confidence — Accuro gives him this opportunity.

**Victoria - Joshua's mum**

The Club also allows us to have some much-needed respite, Josh needs 24/7 care as he is unable to do anything for himself. This means that my time with my other son is limited. **When Josh is at Club it gives us precious time to spend and focus on enjoying our other son, Max, or just switching off for a few hours from being a carer which is incredibly important to our own well-being as well.**

Like everyone, Covid showed us what Joshua's life would be like without access to the likes of Accuro. His whole social life, confidence and self-esteem fell away and we were left with a really sad, isolated and lonely boy.

The effects of groups like Accuro, not having the funds and donations to provide the groups and support that they do would be catastrophic — it's just life changing, I can't explain it. ”



# Measuring our Impact

## Stakeholder Survey

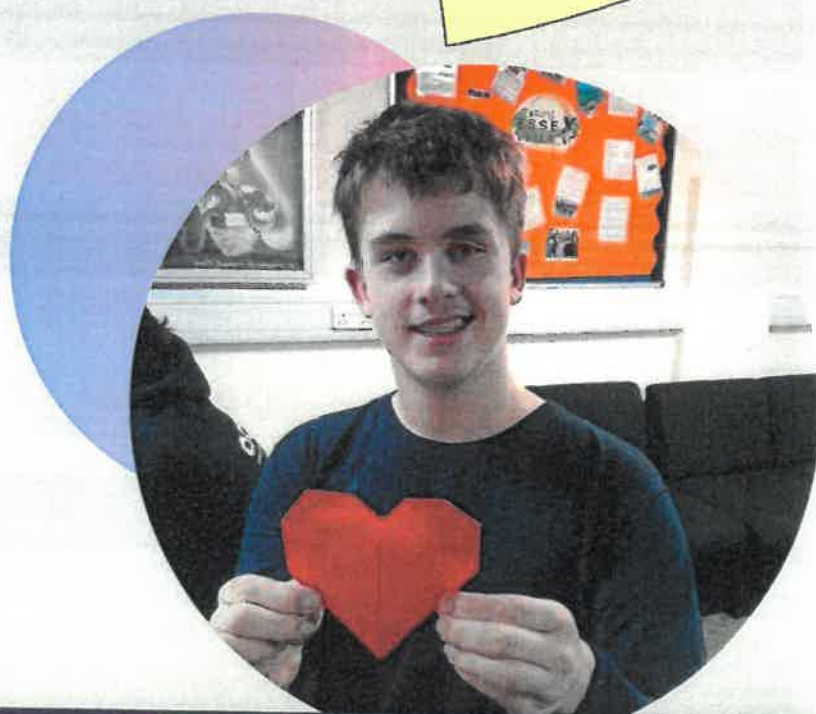
We believe we make a real impact and in recent stakeholder surveys:

- **100%** of service users told us they have made friends, are happy, have fun, feel more independent, do new things and look forward to coming to Accuro.
- **95%** feel confident and good about themselves
- **97%** of parent/carers would recommend Accuro to a family in need.
- **93%** agree Accuro provides opportunities for people with disability to belong, contribute, and thrive
- **94%** agree their family has benefited from respite (short break) whilst their child/adult is at Accuro.

I enjoy coming because I get to meet new people and time with friends who I have made. I like the variety of activities that they have to offer, from cooking a snack to going to Stratford. I am grateful that I am with Accuro despite how nervous I was at the beginning.

I can be myself and see my friends.

[Accuro] has changed my life. I have made new friends and enjoyed a holiday with them





# Our Clubs and Services

Children and Young People



Adults and Young Adults



Saturday Play Club, Saffron Walden

Under 19s Youth Club, Saffron Walden, Alternate Mondays

19-25 Friendship Scheme, Saffron Walden, Alternate Tuesdays

Adult Friendship Scheme, Saffron Walden, Alternate Tuesdays

Under 19s Youth Club, Gt Dunmow, Alternate Wednesdays

Cool Connections Youth Club, Harlow, Mondays

19-25 Friendship Scheme, Harlow, Alternate Wednesdays

Adult Friendship Scheme, Harlow, Alternate Wednesdays

Loughton Youth Club, Loughton, Tuesdays

19-25 Friendship Scheme, Loughton, Alternate Thursdays

Holiday Scheme, All Areas, Weekdays

STRIDE Life Skills, Programmes in all areas, Alternate Saturdays

S. Walden

Gt. Dunmow

Harlow

Loughton



# Our Services



***"I've found my people"*** -Club member, 2024

## Youth Clubs

Our youth groups run in the evenings for two hours and are attended by up to 12 young people between the ages of 11-19. Activities include trips out for meals and bowling, craft and cooking, and cultural celebrations.

## STRIDE Life Skills

STRIDE gives young people the opportunity to learn skills to help them prepare for adulthood. The 6 month programme covers healthy living, managing money, transport, personal wellbeing and much more.

## Saturday Play Club

Our Saturday Play Club offers a fun, child-centred environment where each individual's needs are met. We aim to develop each child's confidence and self-esteem, communication, life skills, and imaginative play. Children attend from age 8 to 19.

## 19-25 Friendship Scheme

Following the launch of STRIDE, young adults told us they want a space where they can relax and have fun! We run evening social and leisure groups for young people aged 19 and under. Trips include meals out, theatre, top golf, rock school, gaming.

## Holiday Scheme

This service caters for children aged from 8 to 19 and provides a very wide range of leisure and social activities, day trips and community bases during the school holidays. The sessions include horse riding, trampolining, beach trips, theme parks and specialist sensory sessions for children with complex care needs.

## Adult Friendship Scheme

Our Adult Friendship Scheme operates in Uttlesford and Harlow and aims to reduce social isolation in adults 25 and over. The groups meet regularly for social evenings on-base and out and about. From quiz nights to karaoke, bingo to boat trips, there's fun to be had at AFS!



# Fundraising Highlights

**2023 - 2024** has been a great year for fantastic events and challenges.

**Bingo with Fanny Galore** was an absolutely fantastic sell-out event, drawing a crowd and putting the Fun in Fundraising! The **Harlow Food and Drink Festival** saw over 500 people attending, filling up marquees with delicious treats and raising awareness for Accuro.

**The Royal Parks Half Marathon** showcased the determination of runners in support of Accuro, while the **Santa Dash** brought together the community for an inclusive run or walk around Saffron Walden Market Square, all dressed as Santa. The **Skydive Challenge** soared above targets, and really showed the enthusiasm from volunteers and staff who took part.





# Financial Review

## Financial Review

The financial statements illustrate a net deficit of £30,748 (2023 - surplus £37,090) We are in a period of high prices and inflation which adds challenges to everyone, we also remain concerned as pressure mounts on local authorities to decrease available funding and funding from Essex County Council Short breaks remains at a significantly reduced level compared to previous years. We expect our results for the next 12-24 months to modestly erode some of our reserves, as we look to weather the current financial climate.

## Going Concern

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues 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 Statement of Accounting Policies.



## Reserves Policy

The Charity aims to maintain at least 6 months unrestricted funds based on current financial years reported expenditure.

This reflects the requirement on trustees to maintain sufficient reserves to meet unforeseen circumstances and ensure that, should the Charity / company limited by guarantee need to be wound up it can meet the organisational financial obligations. The directive for free reserves is minuted in the Board minutes.

The minimum rolling capital reserve balance of £10,000 is designated for future capital expenditure.

The Charity designates 3 months of the current financial years reported expenditure as a contingency fund £122,000 (2023 - £65,337) and £10,000 as a fixed capital fund (2023 - £10,000). Unrestricted funds at 31/03/2024 were £415,716 (2023 - £396,541) in line with our reserves policy. Free reserves at 31/03/2024 were £283,716 (2023 - £321,164)

Restricted reserves can only be used for the purpose for which the grant was awarded.

## Investment Policy

The Memorandum and Articles of Association enable the organisation to make investments at the discretion of the Trustees. The current policy is to invest surplus funds in a range of charity accounts with robust financial institutions. None should contain more than the £85,000 guaranteed by the FSCS.



# Financial Review

## Financial Management

Responsibility for managing the organisation's finances rests with Trustees. Authority is delegated to the Senior Operations Manager and Finance Manager to control the day-to-day business income and expenditure.

### Funding Streams of £10,000 and above in 2023/2024

- Essex County Council – Short Breaks Clubs and Community Activities (SBCCA) - £56,396 (2023 - £151,298)
- Edward Gostling Foundation - £10,000
- Uttlesford District Council – Voluntary Sector providers grant £12,000
- The National Lottery Community Fund £89,000 (2023 - £70,000)
- Bailey Thomas £15,000 Postcode
- Places £25,000
- The Openwork Foundation £15,000
- Henry Smith £30,000 (2023 – £60,000)
- Garfield Weston £10,000
- Sisters of the Holy Cross £20,000

Our Fundraising Manager and Grants Administrator have worked tirelessly against an increasingly challenging economic landscape where pressures on individuals, businesses and trusts have decreased available funding.

## Principles Risks and Uncertainties

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. Accuro operates a Risk Management Policy alongside a Risk Register which is reviewed regularly by the Board where the prevention and mitigation of risk is actioned.

## Plans for the Future

Due to the pressure of increased costs and the challenges of raising income, a strategic review will be undertaken in 2024 to ensure we are organisationally efficient and sustainable. This will be our focus in the short-term.

## Funds Held as Custodian Trustee on Behalf of Others

There are no arrangements in place where Trustees act as custodians for third parties.



# Statement of Trustees Responsibilities

**The Trustees** (who are also the directors of Accuro (Care Services) for the purposes of Company Law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with statutory requirements and accepted accounting practice.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting practices and apply them consistently
- Observe the methods and principals in Charities SORP 2019 (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the requirements of 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. This report has been prepared in accordance with the provisions of part 15 of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

*Matthew Punshon*

**Matthew Punshon**  
Matthew Punshon (Tue, 26th Nov 2024 15:02:47 GMT)  
Chairman of the Governing Board  
On behalf of the Board of Trustees

26 Nov 2024





# ACCURO (CARE SERVICES)

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the accounts of Accuro (Care Services) ("the Company") for the year ended 31 March 2024 which are set out on pages 19 to 33.

### 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 & Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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).

I 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.



**Suzanne Goldsmith FCA**

For and on behalf of Price Bailey LLP  
Causeway House  
1 Dane Street  
Bishop's Stortford  
Hertfordshire  
CM23 3BT

Date: 26 November 2024

## ACCURO (CARE SERVICES)

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
Donations	3	39,444	275,898	315,342	219,384
Charitable activities	6	36,197	56,396	92,593	184,125
Investments	5	10,354	-	10,354	3,469
Other trading activities	4	29,328	8,443	37,771	51,185
<b>Total income</b>		<b>115,323</b>	<b>340,737</b>	<b>456,060</b>	<b>458,163</b>
<b>Expenditure:</b>					
Cost of raising funds	7	44,528	36,779	81,307	76,118
Charitable activities	8	51,620	353,881	405,501	344,955
<b>Total expenditure</b>		<b>96,148</b>	<b>390,660</b>	<b>486,808</b>	<b>421,073</b>
<b>Net (expenditure)/income</b>		<b>19,175</b>	<b>(49,923)</b>	<b>(30,748)</b>	<b>37,090</b>
<b>Total funds brought forward</b>		<b>396,541</b>	<b>162,837</b>	<b>559,378</b>	<b>522,288</b>
<b>Total funds carried forward</b>		<b>415,716</b>	<b>112,914</b>	<b>528,630</b>	<b>559,378</b>

All of the company's activities are classed as continuing.

The company had no gains or losses other than those shown above.

The notes on pages 22 to 33 form part of these accounts.



**ACCURO (CARE SERVICES)**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2024**

		2024		2023	
	Note	£	£	£	£
<b>Tangible fixed assets</b>					
Tangible assets	13		-		-
<b>Current assets</b>					
Debtors	14	28,864		14,083	
Bank accounts		529,976		561,648	
		<u>558,840</u>		<u>575,731</u>	
<b>Creditors</b>					
Amounts falling due within one year	15	<u>(30,210)</u>		<u>(16,353)</u>	
			528,630		559,378
<b>Net assets</b>			<u>528,630</u>		<u>559,378</u>
<b>Capital and reserves</b>					
Unrestricted funds	18		415,716		396,541
Restricted funds	18		<u>112,914</u>		<u>162,837</u>
			<u>528,630</u>		<u>559,378</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Trustees on: 25 Nov 2024

*Matthew Punshon*

Matthew Punshon (Mon, 25th Nov 2024)  
Chair of Trustees

Company registration number: 04507249

The notes on pages 22 to 33 form part of these accounts.

## ACCURO (CARE SERVICES)

### STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
<b>Cash flows from operating activities:</b>		
Surplus/(deficit) for the financial year	(30,748)	37,090
<b>Adjustments for:</b>		
Depreciation of tangible assets	-	2,397
Investment Income	(10,354)	(3,469)
Decrease/(increase) in debtors	(14,781)	4,113
Increase/(decrease) in creditors	13,857	(3,173)
<b>Net cash generated from operating activities</b>	<b>(42,026)</b>	<b>36,958</b>
<b>Cash flows from investing activities:</b>		
Income from investments	10,354	3,469
<b>Net cash from investing activities</b>	<b>10,354</b>	<b>3,469</b>
Net increase / (decrease) in cash and cash equivalents	(31,672)	40,427
Cash and cash equivalents at the beginning of the year	561,648	521,221
<b>Cash equivalents at the end of the year</b>	<b>529,976</b>	<b>561,648</b>

#### Analysis of changes in net debt

#### Cash at bank and in hand

At 1 April 2023	561,648
Cash flows	(31,672)
At 31 March 2024	529,976



# ACCURO (CARE SERVICES)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1. GENERAL INFORMATION

Accuro (Care Services) is a UK registered charity, limited by guarantee, registered at the address given on the first page of these financial statements.

The principal activity of the charity is to provide opportunities for individuals with learning difficulties to interact and socialise with one another.

### 2. ACCOUNTING POLICIES

#### Basics of accounting

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

Accuro (Care Services) meets the definition of a public benefit entity under FRS 102. Assets and liabilities recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency is Pounds Sterling.

#### Income

Grants are recognised in full in the Statement of Financial Activities in the year for which they are receivable and any abatement in respect of the year is deducted from income and recognised as a liability.

Donations are recognised on a receivable basis (where there are no performance-related conditions) where the receipt is probable and the amount can be reliably measured.

Revenue from fundraising activities, fees and commissioned services are recognised in the period in which the services are provided in accordance with the stage of completion of the services provided the amount of revenue and stage of completion can be measured reliably.

#### 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.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Furniture and Equipment – straight line over 3 years  
Leasehold Improvements – over the term of the lease  
Leasehold Property – over the term of the lease

# **ACCURO (CARE SERVICES)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Leasing**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to Statement of Financial Activities as incurred.

### **Pension costs**

The company operates a defined contribution pension scheme. Contributions payable are charges to the Statement of Financial Activities in the period to which they relate.

### **Taxation**

The company is exempt from corporation tax on its charitable activities.

### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Trade and other debtors, cash at bank and creditors are recognised at cost which is their fair value and fixed assets are valued at cost less depreciation.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Cash at bank and in hand**

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



## ACCURO (CARE SERVICES)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### Significant accounting estimates and judgements

The Charity makes estimates and assumptions concerning the future. The resulting estimates and assumptions will, by definition, seldom equal the related actual results. The Trustees do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### 3. DONATIONS

Voluntary income received during the year as follows:

	2024 £	2023 £
Grants	292,900	201,133
Donations and gift aid	22,442	18,251
	<u>315,342</u>	<u>219,384</u>

Of total donations of £315,342 (2023 - £219,384), £39,444 (2023 - £42,491) is unrestricted and £275,898 (2023 - £176,893) is restricted.

#### 4. OTHER TRADING ACTIVITIES

	2024 £	2023 £
Fundraising events	37,771	51,185
	<u>37,771</u>	<u>51,185</u>

Of total other trading activities of £37,771 (2023 - £51,185), £29,328 (2023 - £50,895) is unrestricted and £8,443 (2023 - £290) is restricted.

#### 5. INVESTMENTS

	2024 £	2023 £
Deposit account interest	10,354	3,469
	<u>10,354</u>	<u>3,469</u>

All income from investments is unrestricted.

# ACCURO (CARE SERVICES)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 6. CHARITABLE ACTIVITIES

	2024 £	2023 £
Commissioned income	56,396	151,297
Fees	36,155	32,752
Project activities	42	76
	<u>92,593</u>	<u>184,125</u>

Of total charitable activities of £92,593 (2023 - £184,125), £36,197 (2023 - £32,828) is unrestricted and £56,396 (2023 - £151,297) is restricted.

### 7. COST OF RAISING FUNDS

	2024 £	2023 £
Staff related expenditure	51,272	51,258
Other direct fundraising expenditure	22,370	18,880
Fundraising expenses	7,665	5,980
	<u>81,307</u>	<u>76,118</u>

Of total cost of raising funds of £81,307 (2023 - £76,118), £44,528 (2023 - £22,827) is unrestricted and £36,779 (2023 - £53,291) is restricted.

### 8. COST OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff related direct expenditure	144,148	123,695
Other direct expenditure	35,240	41,525
Support costs (see note 9)	226,113	179,735
	<u>405,501</u>	<u>344,955</u>

Of total cost of charitable activities of £405,501 (2023 - £344,955), £51,620 (2023 - £20,495) is unrestricted and £353,881 (2023 - £324,460) is restricted.



## ACCURO (CARE SERVICES)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 9. SUPPORT COSTS

	2024 £	2023 £
Staff costs	143,046	101,552
Accountancy costs	8,798	7,976
Office costs	35,961	39,555
Payroll Fees	3,777	3,327
Finance costs	645	600
Insurance costs	6,075	5,275
Legal and professional costs	913	900
Marketing costs	210	1,795
Recruitment costs	2,500	257
Rent and rates	15,859	10,766
Training costs	8,329	5,335
Depreciation	-	2,397
	<u>226,113</u>	<u>179,735</u>

#### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits paid for the year ended 31 March 2024 or for the year ended 31 March 2023.

#### 11. NET INCOME FOR THE YEAR

This is stated after charging:

	2024 £	2023 £
Depreciation	-	2,397
Fees payable to Independent examiner:		
Independent examination fees	2,750	2,550
Other assurance services	2,470	2,370
	<u>5,220</u>	<u>7,317</u>

# **ACCURO (CARE SERVICES)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

### **12. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	312,256	257,179
Social security costs	14,649	10,710
Other pension costs	11,562	8,616
	<u>338,467</u>	<u>276,505</u>

The average number of employees during the year, calculated on the basis of average head count, was as follows:

	<b>2024</b>	<b>2023</b>
Number of staff	<u>61</u>	<u>56</u>

No employee received emoluments exceeding £60,000 during either of the above years.

The key management personnel of the Charity comprise the Trustees and key management team as listed on page 7. The total amount of employee benefits (including employer pension and employer national insurance contributions) received by the key management team for their services to the Charity was £171,256 (2023: £137,329).

### **13. TANGIBLE FIXED ASSETS**

	<b>Leasehold Improvements £</b>	<b>Furniture and Equipment £</b>	<b>Total</b>
<b>Cost</b>			
At 1 April 2023	26,002	70,573	96,575
Additions	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2024	<u>26,002</u>	<u>70,573</u>	<u>96,575</u>
<b>Depreciation</b>			
At 1 April 2023	26,002	70,573	96,575
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2024	<u>26,002</u>	<u>70,573</u>	<u>96,575</u>
<b>Net book value</b>			
As at 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>



## ACCURO (CARE SERVICES)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 14. DEBTORS

	2024 £	2023 £
Trade debtors	7,747	3,833
Prepayments and accrued income	12,867	-
Other debtors	8,250	10,250
	<u>28,864</u>	<u>14,083</u>

#### 15. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	14,633	7,595
Sundry creditors	10,178	4,920
Other taxes and social security	5,399	3,838
	<u>30,210</u>	<u>16,353</u>

#### 16. PENSION COMMITMENTS

The company contributes to a defined contribution pension scheme for the benefit of employees. The amounts included in the accounts represent the contributions paid during the year, which were £11,562 (2023: £8,616). At the balance sheet date £Nil (2023 - £Nil) were payable to the fund.

#### 17. OPERATING LEASE COMMITMENTS

	2024 £	2023 £
<b>Amount payable for land and buildings:</b>		
Within 1 year	11,250	-
Between 1 and 5 years	22,500	-
	<u>33,750</u>	<u>-</u>

# ACCURO (CARE SERVICES)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 18. INFORMATION ON FUNDS

	1 April 2023	Income	Expenditure	Transfers between funds	31 March 2024
<b>Unrestricted funds</b>					
General Fund	321,164	115,323	(96,148)	(56,623)	283,716
Designated – Contingency fund	-	-	-	122,000	122,000
Designated – Saturday Club fund	20,757	-	-	(20,757)	-
Designated – Stride Club fund	19,110	-	-	(19,110)	-
Designated – Under 8 Stay and Play	10,390	-	-	(10,390)	-
Designated – Young Adult Friendship Scheme Club fund	15,120	-	-	(15,120)	-
Designated – Fixed Asset fund	10,000	-	-	-	10,000
	<u>396,541</u>	<u>115,323</u>	<u>(96,148)</u>	<u>-</u>	<u>415,716</u>
<b>Restricted funds</b>					
Children and young people projects	84,393	99,334	(103,161)	-	80,566
Adult services and general restricted fund	78,444	241,403	(287,499)	-	32,348
	<u>162,837</u>	<u>340,737</u>	<u>(390,660)</u>	<u>-</u>	<u>112,914</u>
<b>Total Funds</b>	<u>559,378</u>	<u>456,060</u>	<u>(486,808)</u>	<u>-</u>	<u>528,630</u>



## **ACCURO (CARE SERVICES)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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Accuro would like to draw special attention to the following restricted fund donors:

#### **Children and Young Peoples Projects**

Funding received from Essex County Council, Essex Youth Trust, Children in Need and a number of sources to support costs for Accuro's Children and Young People's projects.

Accuro has also been contracted by Essex County Council, to deliver Shortbreak Services for children and young people aged 15-19 with SEND in West Essex.

Funding has been received during the 2023-24 financial year to run the following charitable activities:

- **Cool Connections**  
Meeting in Harlow, this youth group supports for 11-19 year olds. The group undertakes a wide range of leisure and social opportunities in a supported and safe environment
- **Holiday Scheme**  
This scheme provides a range of activities and outings, during the school holidays, for 8-19 year olds with a disability in Uttlesford, Harlow and Epping.
- **Loughton Youth Group**  
Meeting in the Loughton area, this project provides a youth group for 11-19 years olds with a disability and offers a range of social and leisure activities
- **Saturday Play Club Scheme**  
Working across two sites in Saffron Walden this scheme provides a range of physical and sensory activities to 8-19 year olds
- **U19's Scheme**  
This scheme welcomes 11-19 year olds with disabilities in the Saffron Walden and Great Dunmow and provides social and leisure activities in supported and safe environments

During each activity genuine respite is provided to parents, carers and siblings.

#### **Adult Services and General Restricted Funds**

##### **Adult Services**

Funding received from The National Lottery Community fund and other sources to support costs for Accuro's Adult projects including STRIDE, 19-25 Friendship Scheme and Adult Friendship Scheme

##### **General Restricted Funds**

Funding received to cover Accuro's core charitable costs and project costs from funders including

Henry Smith Charity, Uttlesford District Council, Postcode Places Trust, Openworks Foundation, Edward Gostling Foundation, Garfield Weston, Bailey Thomas and Sisters of the Holy Cross and other funders.

# ACCURO (CARE SERVICES)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### Prior Year

	1 April 2022	Income	Expenditure	Transfers between funds	31 March 2023
<b>Unrestricted funds</b>					
General Fund	232,406	129,683	(40,925)	-	321,164
General Fund – Fixed Assets	2,397	-	(2,397)	-	-
Designated – Saturday Club fund	20,757	-	-	-	20,757
Designated – Stride Club fund	19,110	-	-	-	19,110
Designated – Under 8 Stay and Play	10,390	-	-	-	10,390
Designated – Young Adult Friendship Scheme Club fund	15,120	-	-	-	15,120
Designated – fixed asset fund	10,000	-	-	-	10,000
	<u>310,180</u>	<u>129,683</u>	<u>(43,322)</u>	<u>-</u>	<u>396,541</u>
<b>Restricted funds</b>					
Children and young people projects	72,886	166,252	(154,745)	-	84,393
Adult services and general restricted fund	139,222	162,228	(223,006)	-	78,444
	<u>212,108</u>	<u>328,480</u>	<u>(377,751)</u>	<u>-</u>	<u>162,837</u>
<b>Total Funds</b>	<u>522,288</u>	<u>458,163</u>	<u>(421,073)</u>	<u>-</u>	<u>559,378</u>

### 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible assets	-	-	-
Current assets	440,527	118,313	558,840
Current liabilities	(24,811)	(5,399)	(30,210)
	<u>415,716</u>	<u>112,914</u>	<u>528,630</u>



# ACCURO (CARE SERVICES)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### Prior Year

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible assets	-	-	-
Current assets	409,056	166,675	575,731
Current liabilities	(12,515)	(3,838)	(16,353)
	<u>396,541</u>	<u>162,837</u>	<u>559,378</u>

### 20. RELATED PARTY TRANSACTIONS

During the year the charity procured services to the value of £650 (2023 – £375) from close family members of the senior management team. These transactions were authorised by Trustees with value for money considered. The amount due to them at the year-end was £NIL (2023 - £NIL).

There are no other related party relationships and transactions to be disclosed in the financial statements.

### 21. COMPANY LIMITED BY GUARANTEE

All eight members (who are the Trustees of the charity) promise, if the Charity is dissolved while they are members, or within twelve months after they cease to be a member, to contribute such sum (not exceeding £1) as may be demanded of them, towards the payment of the debts and liabilities of the Charity incurred before they cease to be a member, and of the costs, charges and expenses of winding up.

## ACCURO (CARE SERVICES)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 22. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2023 £
<b>Income from:</b>				
Donations	3	42,491	176,893	219,384
Charitable activities	6	32,828	151,297	184,125
Investments	5	3,469	-	3,469
Other trading activities	4	50,895	290	51,185
<b>Total income</b>		<b>129,683</b>	<b>328,480</b>	<b>458,163</b>
<b>Expenditure:</b>				
Cost of raising funds	7	22,827	53,291	76,118
Charitable activities	8	20,495	324,460	344,955
<b>Total expenditure</b>		<b>43,322</b>	<b>377,751</b>	<b>421,073</b>
<b>Net income / (expenditure)</b>		<b>86,361</b>	<b>(49,271)</b>	<b>37,090</b>
<b>Total funds brought forward</b>		<b>310,180</b>	<b>212,108</b>	<b>522,288</b>
<b>Total funds carried forward</b>		<b>396,541</b>	<b>162,837</b>	<b>559,378</b>



