

Company registration number: 05631419

Charity registration number: 1112766

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Bright Partnership Limited
Unit 26 Edward Court
Broadheath
Altrincham
WA14 5GL

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

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Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

Chair and Trustees Report

Introduction.

This report will not repeat the information that was shared at the EGM in February. The minutes of that meeting are attached with the notification for this AGM.

Since that meeting the Rescare office and the Helpline have closed and James Reid has now retired. The website has been updated to reflect this. As agreed at the EGM, Rescare's prime focus is on the Our Life Our Choice Campaign.

Our Life Our Choice Campaign Update

Since February we have made the following our key priorities:

- Gathering support and forging relationships with leading organisations in the learning disability and adult social care fields.
- Organising a conference for October 2024- "The Law, The Framework, The Choice, The Commission".
- Building cross-party political support, and trying to meet the appropriate new government minister - Stephen Kinnock.
- Commissioning a short campaign film, that we look forward to sharing across various platforms.
- Keeping legal options on the table.

Building a Coalition

We have been actively engaging with various organisations to build a coalition to support our aims.

We have had positive meetings with ARC (Action For Real Change), VODG (Voluntary Organisations Disability Group), The National Care Forum and with Mencap. Discussions with Mencap are continuing to gain their support.

Conference

Entitled 'The Law, The Frameworks, The Choice, The Commission' this conference will take place on Thursday October 24th at Woburn House Conference Centre in London. It is being chaired by one of our patrons Baroness Hilary Cass and among the speakers are Professor Luke Clements, Jane Raca MBE, Jackie O'Sullivan from Mencap, Dr Theresa Joyce (formerly a National Policy Adviser for the CQC), Paul de Savary, Humphrey Hawksley.

Political Campaign

Prior to the election we had meetings with MPs including one with the Chair of the All-Party Parliamentary Group on Adult Social Care. He agreed to facilitate a meeting with Helen Whately, the Minister of State at the Department of Health and Social Care. Then the early general election was called!

Simultaneously we had talks with Tim Hammersley, a policy adviser in Wes Streeting's team, who told us that our aims aligned closely with the Labour Party's big policy picture in this area. We are now trying to arrange a meeting with Stephen Kinnock.

Film

We commissioned Jude Allen to make a short film about our campaign which many of you by the time of the AGM may well have seen.

We want to thank Jude especially for all the time and effort that she put into the production of this films and to all those involved in the filming, who kindly gave up their time to share their experiences with Jude.

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Chair and Trustees Report

Legal options

We continue to remain prepared to initiate a judicial review or judicial action if the appropriate circumstances arise. And in this regard, we are grateful for the advice and support of Alex Rook of Rook, Irwin Mitchell.

In Conclusion

The transition to the new version of Rescare would not have been possible without the dedication and enormous hard work of Dr Katie Booth. Rescare would not have survived at all had it not been for her contribution over many years. We are very grateful.

Thank you also to James Reid who retired a few months ago. His contribution to Rescare was immense. There are many families whom he helped, over the years, who will forever be in his debt and grateful that he was there for them in their hour of need.

James also assiduously went the extra mile during his last few months with Rescare to ensure that Rescare in its new form still survives.

And finally thank you to all the other trustees, members of the Action Group and Katie Birch, our Campaign Officer, for their contributions, hard work, advice and commitment.

There are encouraging signs of progress as we take our campaign into its third year. But there is still work to do!

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2024.

Reference and Administrative Details

Charity Registration Number: 1112766

Company Registration Number: 05631419

Registered Office: 70 Westgate
Hale
Altrincham
England
WA15 9BB

Independent Examiner: Michael Senior
Bright Partnership Limited
Unit 26 Edward Court
Broadheath
Altrincham
WA14 5GL

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Chair and Trustees Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Dr Catherine Booth (resigned 6 September 2024)
David Robert Wilks
James Howell (resigned 6 September 2024)
Antonia Elizabeth Field
Bridget Ann Bennett
Ms Eileen Bailey (resigned 23 July 2024)
J Abbott (resigned 23 July 2024)
Maurice Collins (appointed 16 February 2024)
Paul David Collins (appointed 16 February 2024)
Dr Robin Nigel Jackson (appointed 16 February 2024)
Ronald Anthony Brown (appointed 16 February 2024)
Harry Robert Arnott Anderson (appointed 16 February 2024)

Secretary: Helen Wilman (resigned 6 September 2024)

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Bridget Ann Bennett
Trustee

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

Independent Examiner's Report to the trustees of Rescare : The Society For Children And Adults With Learning Disabilities And Their Families ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's 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

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 Rescare : The Society For Children And Adults With Learning Disabilities And Their Families 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.

.....
Michael Senior
Bright Partnership Limited
Unit 26 Edward Court
Broadheath
Altrincham
WA14 5GL

Date:.....

**Rescare : The Society For Children And Adults With Learning Disabilities And
Their Families**

**Statement of Financial Activities for the Year Ended 31 December 2024
(Including Income and Expenditure Account and Statement of Total Recognised
Gains and Losses)**

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	37,999	37,999
Investment income	3	408	408
Other income		6,000	6,000
Total income		<u>44,407</u>	<u>44,407</u>
Expenditure on:			
Raising funds	4	(43,059)	(43,059)
Charitable activities	5	(12,423)	(12,423)
Other expenditure	6	(113)	(113)
Total expenditure		<u>(55,595)</u>	<u>(55,595)</u>
Net expenditure		<u>(11,188)</u>	<u>(11,188)</u>
Net movement in funds		(11,188)	(11,188)
Reconciliation of funds			
Total funds brought forward		<u>48,047</u>	<u>48,047</u>
Total funds carried forward	11	<u>36,859</u>	<u>36,859</u>
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2	27,601	27,601
Investment income	3	503	503
Other income		42,400	42,400
Total income		<u>70,504</u>	<u>70,504</u>
Expenditure on:			
Raising funds	4	(45,304)	(45,304)
Charitable activities	5	(16,109)	(16,109)
Other expenditure	6	(1,386)	(1,386)
Total expenditure		<u>(62,799)</u>	<u>(62,799)</u>
Net income		<u>7,705</u>	<u>7,705</u>
Net movement in funds		7,705	7,705

**Rescare : The Society For Children And Adults With Learning Disabilities And
Their Families**

**Statement of Financial Activities for the Year Ended 31 December 2024
(Including Income and Expenditure Account and Statement of Total Recognised
Gains and Losses)**

	Note	Unrestricted funds £	Total 2023 £
Reconciliation of funds			
Total funds brought forward		40,341	40,341
Total funds carried forward	11	48,046	48,046

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 11.

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

(Registration number: 05631419) Statement of Financial Position as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	226	339
Current assets			
Cash at bank and in hand		38,744	49,818
Creditors: Amounts falling due within one year	10	<u>(2,111)</u>	<u>(2,111)</u>
Net current assets		<u>36,633</u>	<u>47,707</u>
Net assets		<u>36,859</u>	<u>48,046</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>36,859</u>	<u>48,046</u>
Total funds	11	<u>36,859</u>	<u>48,046</u>

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Bridget Ann Bennett
Trustee

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

Basis of preparation

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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Notes to the Financial Statements for the Year Ended 31 December 2024

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	15% RBM
Computer Equipments	33% RBM

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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Notes to the Financial Statements for the Year Ended 31 December 2024

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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Notes to the Financial Statements for the Year Ended 31 December 2024

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	4,479	4,479
Legacies	527	527
Regular giving and capital donations	32,993	32,993
Total for period ended 31 December 2024	37,999	37,999
Total for period ended 31 December 2023	27,601	27,601

3 Investment income

	Unrestricted funds General £	Total funds £
Income from rents	408	408
Total for period ended 31 December 2024	408	408
Total for period ended 31 December 2023	503	503

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total funds £
Allocated support costs	43,059	43,059
Total for period ended 31 December 2024	43,059	43,059
Total for period ended 31 December 2023	45,304	45,304

Note

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

Notes to the Financial Statements for the Year Ended 31 December 2024

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		12,423	12,423
Total for period ended 31 December 2023		<u>16,109</u>	<u>16,109</u>

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		113	113
Total for period ended 31 December 2024		<u>113</u>	<u>113</u>
Total for period ended 31 December 2023		<u>1,386</u>	<u>1,386</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average no. of staff	<u>2</u>	<u>3</u>

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Notes to the Financial Statements for the Year Ended 31 December 2024

No employee received emoluments of more than £60,000 during the year.

9 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 January 2024	500	500
At 31 December 2024	500	500
Depreciation		
At 1 January 2024	161	161
Charge for the year	113	113
At 31 December 2024	274	274
Net book value		
At 31 December 2024	226	226
At 31 December 2023	339	339

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	2,111	2,111

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

Notes to the Financial Statements for the Year Ended 31 December 2024

11 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	<u>48,047</u>	<u>44,407</u>	<u>(55,595)</u>	<u>36,859</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	<u>40,341</u>	<u>70,504</u>	<u>(62,799)</u>	<u>48,046</u>

12 Related party transactions

There were no related party transactions in the year.

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	37,999	27,601
Investment income (analysed below)	408	503
Other income (analysed below)	<u>6,000</u>	<u>42,400</u>
Total income	<u>44,407</u>	<u>70,504</u>
Expenditure on:		
Raising funds (analysed below)	(43,059)	(45,304)
Charitable activities (analysed below)	(12,423)	(16,109)
Other expenditure (analysed below)	<u>(113)</u>	<u>(1,386)</u>
Total expenditure	<u>(55,595)</u>	<u>(62,799)</u>
Net (expenditure)/income	<u>(11,188)</u>	<u>7,705</u>
Net movement in funds	(11,188)	7,705
Reconciliation of funds		
Total funds brought forward	<u>48,047</u>	<u>40,341</u>
Total funds carried forward	<u><u>36,859</u></u>	<u><u>48,046</u></u>

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations	32,993	19,981
Other revenue	527	3,627
Subscriptions (Donations)	4,479	3,993
	<u>37,999</u>	<u>27,601</u>
<i>Investment income</i>		
Deposit account interest	408	503
	<u>408</u>	<u>503</u>
<i>Other income</i>		
Rowley Trust	-	2,000
Bennett Family Trust	-	340
Gledswood Charitable Trust	-	1,030
WO Street Trust	-	2,000
The Joicey Trust	-	1,000
The Stockwell Cliffe Trust	-	1,000
Ben Noble Will Trust	-	1,000
Freemasons of ND	-	1,500
Broome Family Charitable Trust	6,000	5,000
Lee Bakirgian Family Trust	-	500
UKH Foundation	-	5,000
The Iron Bridge Trust	-	2,150
The David Lister Charitable Trust	-	2,000
The Mountbatten Memorial Trust	-	3,000
The Haramead Trust	-	5,030
The Michie Family Trust	-	3,000
The Lee Bakirgian Trust	-	300
The Baker Family Charitable Trust	-	500
The Kaye Charitable Trust	-	250
The Ladbroke's Coral Trust	-	1,000
HSBC for Bain Charitable Trust	-	4,000
Steven Bloch Trust	-	500
Yvonne Flux Trust	-	300
	<u>6,000</u>	<u>42,400</u>

This page does not form part of the statutory financial statements.

Rescare : The Society For Children And Adults With Learning Disabilities And Their Families

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
<i>Raising funds</i>		
Pensions	-	(974)
Wages	(31,118)	(39,458)
Subscriptions	(75)	(435)
Marketing and Promotions	(11,866)	(4,437)
	<u>(43,059)</u>	<u>(45,304)</u>
<i>Charitable activities</i>		
Rent and rates	(2,464)	(4,710)
Light, heat and power	-	(37)
Insurance	(863)	(765)
Telephone and internet	(1,947)	(1,433)
Printing, postage and stationery	(3,844)	(2,834)
Sundry expenses	(497)	(1,233)
Accountancy fees	(2,322)	(1,071)
Legal and professional fees	(486)	(4,026)
	<u>(12,423)</u>	<u>(16,109)</u>
<i>Other expenditure</i>		
Depreciation of office equipment	(113)	(161)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	(1,225)
	<u>(113)</u>	<u>(1,386)</u>

This page does not form part of the statutory financial statements.