

Registered number: 5577388  
Charity number: 1114489

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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
(A company limited by guarantee)

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**AUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Trustees**

J M Malowana-Murphy  
C J Porter  
J Skaria  
M Fullalove  
D Jameson  
N Malley

**Company registered number**

5577388

**Charity registered number**

1114489

**Registered office**

St Anne's House  
France Street  
Blackburn  
Lancashire  
BB2 1LX

**Company secretary**

Reverend J P McCartney

**Chief executive officer**

Reverend J P McCartney

**Independent auditors**

Smith & Goulding Limited  
Chartered Accountants and Statutory Auditors  
2 Southport Road  
Chorley  
Lancashire  
PR7 1LB

**Bankers**

Unity Trust Bank  
Nine Brindleyplace  
Birmingham  
B1 2HB

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Advisers (continued)**

**Solicitors**

Farleys Solicitors  
Hurstwood Court  
Dutton's Way  
Shadsworth Business Park  
Blackburn  
BB1 2QR

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report together with the audited financial statements of the charity T.H.O.M.A.S. (Those on the Margins of a Society) (the charity) for the year ended 31st March 2025. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the charity 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) Regulations 2013 is not required.

**OBJECTIVES AND ACTIVITIES**

**a. POLICIES AND OBJECTIVES**

T.H.O.M.A.S. is a charitable organisation dedicated to supporting individuals affected by drug and alcohol misuse. It offers rehabilitation, resettlement, and housing support services while also educating the public about the impacts of substance misuse, homelessness, mental health and social exclusion. Additionally, it operates a Drop-in Centre to assist those in need. Its mission is upheld through a robust framework of policies and procedures.

**b. STRATEGIES FOR ACHIEVING OBJECTIVES**

As part of its recovery services, THOMAS offers psychosocial programmes designed to assist individuals in addressing their drug and alcohol addictions. The organisation employs an integrated approach to psychosocial interventions in Blackburn, Salford, and Bolton. This approach includes:

- Supporting the establishment of conveniently located recovery housing with an impressive community spirit.
- Providing residential rehabilitation, including a unit specifically for female rehabilitation.
- Implementing a dynamic group programme at each location that advocates the 12-step philosophy
- Delivering various holistic, recovery-focused services, including support for detox and the transition from residential rehabilitation to community-based support.
- Offering drop-in facilities, assertive outreach recovery programmes incorporating cognitive, social, and interpersonal methods, and assistance with broader issues related to addiction.
- Supplying a daily hot meal for individuals in need in Blackburn.
- Collaborating as a subcontractor in the delivery of recovery programmes with GMMH (Greater Manchester Mental Health Trust Foundation)
- Providing accommodation and support for transitioning to independent living.
- Offering volunteer placements to help individuals gain skills and build confidence.
- Supporting people into employment.

The charity has commendable cognitive and reflective spiritual programmes, fostering a robust and optimistic culture of sustainable recovery. Moreover, its peer-led initiatives play a pivotal role in ensuring meaningful involvement. The charity's specialised ethos encourages observational learning, emphasising that individuals can transform negative behaviours by living in a community and learning from one another. Asset-based community resources play a crucial role in its comprehensive strategy, facilitating enduring growth and the establishment of individual assets based on the strengths and potentials of its recovery communities.

Similarly, the charity operates as a primary contractor in the broader framework of local authority commissioning for integrated services in Blackburn and Darwen. Additionally, it engages in spot purchase arrangements for drug and alcohol rehabilitation beds commissioned across England.

Furthermore, the charity links in with mental health services, homeless services, vulnerable adults, and children

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**TRUSTEES' REPORT (continued)**  
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services to support the needs of the charity's service users,

Complex, vulnerable adults can be signposted or supported in partnership with other specialist services in an integrated care and social support strategy.

**c. VOLUNTEERS**

*The charity is grateful for the unstinting efforts of its volunteers involved in service provision and working in the charity shop. The number of volunteer hours provided during the year is estimated to have been over 6,240. If this is conservatively valued at £11.44 an hour, the volunteer effort amounts to over £71,385.*

*Equally, the charity is thankful to Salford Diocese for the free use of St Anne's House, Blackburn, St Boniface's Presbytery, Salford, and St Ethelbert' Bolton.*

**PUBLIC BENEFIT**

Our main activities and who we try to help are described below. The trustees have given due regard to the guidance published by the Charity Commission and are confident that the activities of the charity comply with Section 17(5) of the Charities Act 2011. All our charitable activities focus on the prevention and treatment of drug and alcohol abuse and are undertaken to further our charitable purposes for the public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

**a. REVIEW OF ACTIVITIES**

THOMAS has continued to strengthen its work in addressing substance addiction, poverty, and mental health. The Charity has focused on providing comprehensive support services, helping individuals overcome addiction, supporting people in poverty, and managing mental health challenges. THOMAS has aimed to empower vulnerable groups through targeted interventions in residential and community-based programmes, fostering recovery, resilience, and long-term well-being. In this financial THOMAS worked with around 900 people; 288 referrals were made to its residential rehabilitation projects, with 222 assessments and 111 admissions; 300 people accessed its Drop-in Centre for a hot meal, where 11,375 meals were served. 224 individuals engaged with its reach-out project into hostels and the wider community.

Projects are outlined below.

**Witton Bank Residential Rehabilitation Unit Blackburn**

- 166 Referrals
- 139 Assessments
- 70 Admissions
- 43 Planned Discharges
- 34 Unplanned Discharges

**Galligreaves Stage 2 Residential Project Blackburn**

- 14 Admissions
- 1 Planned Discharges
- 6 Unplanned Discharges

**Oozehead Recovery House Blackburn**

- 3 Admissions
- 1 Unplanned Discharges

**Salford Residential Project (Stage 1)**

- 122 Referrals
- 83 Assessments
- 41 Admissions
- 27 Planned Discharges

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- 15 Unplanned Discharges

**Salford Residential Project (Stage 2)**

- 10 Admissions
- 8 Planned Discharges
- 4 Unplanned Discharges

**Drop-in-Centre Project Blackburn**

- 300 people accessed the centre
- 123 new registrations

**Prompting Recovery Engagement Project**

- 224 individuals engaged with the Promoting Recovery Engagement Project, working in hostels and the local community.

**Mutual Aid & Support**

Mutual aid and peer support is a significant component of THOMAS' mission. Its residential projects foster an environment where individuals can experience transformative change through shared commitment and connection. Service users become recovery ambassadors, not only offering guidance and encouragement to one another on their rehabilitation journeys but also extending this support to others in the local community struggling with addiction. Through mutual aid, individuals in recovery benefited from reciprocal support that created a sense of belonging and purpose, which is often crucial in overcoming addiction. This environment allowed service users to gain strength and resilience by seeing their struggles mirrored in others and by recognising the progress they had each made.

**Witton Bank Blackburn**

Witton Bank serves as a rehabilitation unit specialising in drug and alcohol recovery for men with a history of substance dependency. The facility provides 24-hour support and housing for a maximum of 21 individuals. The rehabilitation programme spans 12 weeks to 26 weeks, during which participants focus on addressing challenges associated with drug and alcohol misuse, where they develop strategies to overcome addictive behaviour. During the year, there were 70 admissions to the project. Most residents came from Blackburn with Darwen, with whom the project holds a block contract. Additionally, other residents were from various locations throughout England via spot purchase provision from other local authorities.

**Supported Housing Blackburn**

14 individuals moved into a supported housing scheme and were supported in volunteering, education, and some secured employment. Each resident was provided with a self-contained flat and followed a case management process, which included a structured support plan with specific goals and regular target reviews. The project maintained a drug and alcohol-free environment.

**Oozehead House Blackburn**

The Oozehead House offered a supportive community for up to three residents throughout the year.

**Salford Stage 1 Houses**

A structured psychosocial programme working with drug and alcohol recovery providing residential accommodation in Salford continued with daily group sessions and individual mentoring. During the reporting period, 41 individuals joined the project. In addition to existing clients from the previous year, 26 men were admitted to St Boniface House, and 15 women found accommodation in the Female House. Diverse recovery groups were conducted, covering topics such as conflict resolution, providing strategies for addressing addiction triggers, recovery mapping exercises, techniques for maintaining abstinence, and various other psychosocial interventions within the broader framework of the 12 Step philosophy.

**Salford Stage 2 Houses**

In addition to clients from the previous year, 14 people moved into stage 2 housing, living in the community and

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engaging in volunteering, training, and education. Mutual aid and support reinforced the ongoing process of cognitive change. The stage 2 project continued the work of stage 1 and encouraged residents to examine behaviour, cultivating pro-social engagement and ongoing learning.

**Manchester Road House – Salford**

The Manchester Road House was available for service users in stage 2.

**Bolton House**

St. Ethelbert's Recovery House joined with Witton Bank in Blackburn, with all admissions processed through Witton Bank. Residents participated in the Witton Bank recovery programme before returning to Bolton each day.

**PRE (Promoting Recovery Engagement)**

The PRE Project engaged with 244 individuals, promoting abstinence-based recovery support facilitated through motivational group sessions and assistance from recovery peers. It explored pathways for individuals to transition from hostels to residential rehabilitation and supporting people to engage with drug treatment services. This project was funded by the SSMTRG (Supplementary Substance Misuse Recovery Grant).

**Drop-in-Centre Blackburn**

The Drop-in Centre supported 300 individuals who accessed its service during the year, including 123 new registrations. The project provided a vital resource for individuals experiencing various forms of hardship, including poverty, social isolation, substance misuse, mental health challenges, homelessness, and other social barriers.

A core support component of the centre involved providing hot, nutritious meals daily. Over the year, 11,375 meals were prepared, ensuring that each visitor could rely on a consistent source of nourishment.

**Bridge to Home Project**

THOMAS continued its work within a consortium led by Spring North Blackburn contributing to the Bridge to Home initiative. The programme is designed to support individuals transitioning from mental health hospital wards back into their local communities, ensuring they receive the necessary assistance and resources for a successful recovery journey. The programme has successfully assisted 200 patients across Lancashire, working within Blackburn, Blackpool, and Preston hospitals to connect patients with their support needed. Due to the end of funding, this project will close in the new financial year.

**Dynamic Intelligence Learning Framework (BRIEF Coaching)**

As part of the Dynamic Intelligence Learning Framework, the BRIEF Coaching Programme continued to provide a unique opportunity for former service users with histories of addiction to progress into trainee coaching roles. The initiative aimed to build resilience and enhance professional development. Throughout the programme, trainees engaged with academic content and real-world coaching scenarios, which helped them develop coaching skills. At its heart, BRIEF Coaching aimed to be more than a professional training scheme – it embodied hope and personal transformation. By leveraging the strengths and insights gained from their recovery journeys, trainees were equipped to make a tangible impact in the lives of those they coached. This project is funded by the Gubay.

**The TIME PROJECT (Time in Meaningful Engagement)**

Through the TIME project, individuals were able to access a range of resources designed to support and strengthen their mental wellbeing. The programme, funded by Lancashire & South Cumbria NHS Foundation Trust, offered group activities and workshops that promoted social connection, shared experiences, and peer learning. These sessions created a safe and supportive environment where participants could discuss their challenges, build meaningful relationships, and develop practical coping strategies. Over the year, the project engaged with 90 individuals.

Alongside group work, TIME provided personalised one-to-one support, tailored to each participant's specific circumstances. This individualised approach ensured that everyone received the guidance and attention needed



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to navigate their mental health journey effectively.

The project also incorporated outdoor activities—such as gardening, nature walks, and other nature-based sessions—throughout the week. These opportunities encouraged participants to reconnect with the natural world, a proven contributor to reduced stress and improved mental wellbeing.

Regrettably, the TIME project concluded at the end of the financial year due to the cessation of its funding.

**Health Inequalities Project**

THOMAS took part in a health inequalities project funded by the Winter Fuel Fund and commissioned by Lancashire & South Cumbria NHS. It focused on key health inequalities in central Blackburn, including mental health, hypertension, respiratory conditions, and health wellbeing. Our team actively engaged the local community in health questionnaires to gain a deeper understanding of local needs.

**Case Studies**

**Case Study One**

Over a period of several months, the client — a 28-year-old male — engaged with support through PRE groups delivered within hostel settings. He had a long-standing history of substance use, including alcohol, crack cocaine, heroin, and prescription medications such as pregabalin and diazepam. He also displayed antisocial behaviours and had spent much of his life in prison or temporary accommodation.

At the point of initial engagement, he presented as highly aggressive and was frequently under the influence of substances. He had been evicted from several hostels in Blackburn due to assaults, criminal damage, threats to kill, verbal abuse, and unpaid debts. As a result, he was extremely difficult to involve in recovery work, and attendance at services such as Spark was absent.

Engagement began through discussions around shared interests, particularly football. This helped establish rapport, build trust, and support him to start recognising his own strengths. Through one-to-one sessions, he gradually became more communicative and began articulating his thoughts, challenges, and ambitions. A professional working relationship developed, and small, achievable goals were set to encourage steady progress. Although substance use remained high, he achieved early milestones that signalled emerging motivation.

Over time, his interest in recovery increased. He began attending PRE groups consistently and showed notable improvement, particularly his ability to attend sessions while sober. To support this progress, transport was provided, enabling regular attendance at PRE groups at St Anne's House and reinforcing his commitment to change.

As his engagement strengthened, work began to support access to detox services. His progress was positively represented at a Tier Four Panel, leading to successful approval of funding for both detoxification and residential rehabilitation.

He is now working through steps six and seven of the recovery programme. Although initially reserved, he has shown marked improvements in his confidence, self-esteem, and understanding of the recovery process. His progress has been significant, and the coming months will be vital in determining the next stage of his recovery journey.

**Case Study Two**

This female client first recognised her drinking as a problem at the age of 36, following the death of her mother. The loss of her father during the COVID-19 pandemic further intensified her alcohol use, escalating to as much as five bottles of wine per day.

She completed an alcohol detox in January 2024 but relapsed immediately upon returning home. Acknowledging

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the impact her drinking was having on both herself and her three daughters, she sought further help. In September 2024, after being admitted to hospital for alcohol-related complications, she underwent another detox and was admitted to THOMAS earlier than planned.

During assessment, she reported having a supportive partner who drank socially and expressed concern for her two daughters living at home, both of whom were extremely worried about her wellbeing.

She had not worked since 2016, when she was employed in a bar. Her physical health was poor, and she had difficulty taking her prescribed medication consistently. Additional health concerns included frequent falls while intoxicated, a history of epilepsy, and past struggles with an eating disorder. She also reported a significantly reduced appetite.

Her mental health had deteriorated considerably following the loss of both parents. She described spending several years largely confined to her bedroom and rarely leaving her home. Her time at THOMAS has been highly beneficial.

She participated in group sessions focused on addiction-related behaviours, relapse prevention, emotional regulation, conflict resolution, and developing an understanding of addiction as a disease. Initially, she struggled to grasp the concept of addiction and experienced high levels of anxiety when presenting in groups, often delaying her work to avoid sharing. Additional one-to-one support was provided to help her build confidence. Regular visits from her daughters and partner helped her rebuild trust and strengthen family relationships. Her key worker supported her in developing insight into addiction and reinforcing her ongoing recovery plan. She became involved in cooking once a week for other clients and actively took part in meal planning and shopping. She enjoyed this aspect of communal living and supported peers with less experience. However, staff noticed she struggled to eat without purging. With support from a staff member with lived experience, she contacted her GP and began recognising her behaviours more clearly.

As part of the programme, she learned to budget a weekly allowance for essentials, acknowledging her tendency toward impulsive spending and the importance of managing money responsibly rather than relying on others. Although she complied with her medication routine, she found it difficult to independently arrange appointments and request prescription refills. Support in this area is ongoing, and she has stated that she intends to allow her partner to manage her medication orders when she returns home.

Her physical health has improved through daily activity, regular gym attendance, and engagement in recreational groups. Family relationships remain complex as her daughters transition into adulthood, but she is looking forward to becoming a grandmother and has been able to support her daughter through pregnancy. Given the challenges she is likely to face upon returning home, an extension to her placement was deemed necessary to ensure continued support and stability in her recovery.

### **Case Study Three**

A male client from Bolton was referred to THOMAS through Salford Achieve. During the referral and assessment process, he disclosed a 16-year addiction to methadone, following prior use of cocaine and heroin.

Coming from a close-knit family who were fully aware of his substance misuse, he had strong support from them in his recovery journey. However, their closeness also meant he had not developed independence, as his family managed many aspects of his life, including his engagement with health services. At the time of assessment, he admitted to neglecting self-care and reported having no hobbies or aspirations.

Despite these challenges, he expressed a strong desire to change his life and was willing to do whatever it took. As part of the assessment, he revealed difficulties with reading and writing, leading to the identification of additional support needs for completing 12-Step assignments.

Although he had no formal work experience, he had been actively involved in assisting his family on their farm and within the riding school.

He received one-to-one emotional and recovery support. His literacy skills were assessed, and while he struggled with reading and writing, it was determined that his main barrier was a lack of confidence rather than

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an inability to learn. Educational support was offered but declined.

As part of group work, he participated in sessions focused on addressing addictive behaviors, relapse prevention, emotional management, conflict resolution, and understanding addiction as a disease. Initially, he was hesitant to express his struggles with some of the concepts. Since he was receiving literacy support with assignments, his lack of understanding was not immediately apparent. However, once he felt comfortable being honest about his difficulties, his support was adapted. He transitioned to working one-on-one with his Key Worker, engaging in Big Book Studies rather than presenting written assignments in group settings. Through this process, he identified harmful behaviours and developed an increased awareness of applying spiritual principles from the 12-Step programme to facilitate personal change.

Before admission, he acknowledged neglecting his diet and was supported in understanding the fundamentals of a healthy, balanced diet. His awareness of cooking skills was minimal, but with guidance from staff and peers, he participated in regular cooking sessions. These sessions helped him recognize how simple and manageable cooking can be, and he is encouraged to continue building these skills. He also engaged with clinical services to ensure he was only taking necessary prescribed medications. This required him to acknowledge that he had previously used certain medications for their mind-altering effects and had not always been truthful about his symptoms.

Budgeting and financial management were significant challenges for him, as his finances had previously been managed by his aunt. Initially, he struggled with planning and budgeting for personal expenses. However, through structured support, he has gained a better understanding of the cost of everyday items and has developed the ability to budget accordingly. Throughout his recovery, he has worked hard to maintain strong relationships with his family while also helping them better understand addiction and the principles of the 12-Step program.

His engagement in activities has remained consistent, and he is being encouraged to explore different recreational pursuits to identify those he enjoys.

In terms of life skills, he has significantly improved his ability to carry out household tasks such as cleaning. Initially, he claimed to have little experience with chores like vacuuming, but with encouragement, he has demonstrated competence. It became evident that motivation, rather than ability, was his primary barrier.

#### **Medical Students**

We continued to provide social care placements for medical students at the University of Central Lancashire. Sixteen third-year students joined the THOMAS team for one month to gain a deeper understanding of the social determinants of health and the impact of drug and alcohol rehabilitation.

#### **Furniture Restoration Shops in Accrington.**

Our two charity furniture shops in Accrington have remained closed due to insufficient funding to sustain the project.

#### **b. INVESTMENT POLICY AND PERFORMANCE**

The trustees retain funds in an interest bearing account and take advantage of the interest received albeit currently at low rates.

#### **FINANCIAL REVIEW**

##### **a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity 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.

##### **b. RESERVES POLICY**

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The unrestricted general fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The Trustees are aiming to hold free reserves of six months of the operating expenditure of the charity. The Trustees have examined the requirement to maintain free reserves and have concluded that the most appropriate level is six months of operational expenditure. This has not yet been achieved, although reserves are increasing to meet this requirement. At 31 March 2025, the charity had total funds of £1,630,948, of which £1,430,964 represented unrestricted funds.

**c. FINANCIAL RESULTS FOR THE YEAR**

The charitable company had total incoming resources of £1,778,912 for the year ended 31 March 2025 compared to £1,702,936 in the previous year. Resources expended to 31 March 2025 amounted to £1,686,818 (2024 - £1,632,360). This has resulted in a surplus for the year of £92,094 (2024 - Surplus of £70,576). Funds brought forward from previous years amounts to £1,538,854, which, together with current funds, total £1,630,948 to carry forward to 2025/26. These funds to carry forward include £199,984 of restricted funds.

**d. PRINCIPAL FUNDING**

Principal funding is provided by contracts with Blackburn with Darwen, spot purchase contracts via social care funding, Supporting People contract and a subcontract with Greater Manchester Mental Health NHS Foundation Trust housing benefits. The charity is also grateful for donations from sponsors.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**a. CONSTITUTION**

The charity is a charitable company limited by guarantee and was set up by a Memorandum of Association on 28 September 2005.

The charity is constituted under a Memorandum of Association dated 28 September 2005 and is a registered charity number 1114489.

The charity has a Code of Governance that identifies its values and works within the remit of its Memorandum and Articles of Association.

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**TRUSTEES' REPORT (continued)**  
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**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. Trustees continually look to bring onto the board new people who reflect the diversity of the charity's targeted beneficiaries, as well as an understanding of the organisation's business needs.

**c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

A comprehensive induction and training policy for new trustees is now implemented. This is designed to give the strategic board a greater insight in to operational activity that can influence their strategic thinking. All new trustees undergo an induction period, providing them with an opportunity to understand different aspects of the company. Specific training is identified between the individual trustee and chair of the board.

**d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

THOMAS consists of a board of trustees who are responsible for the strategic direction and overall performance of the charity. They meet at least four times a year to review quarterly financial and operational performance and the monitoring of the strategic plan. The day to day management of the charity is handed down to a management team. The chief executive leads the senior management team and reports directly to the board. The senior management team brings expertise in business strategy, financial management, and the operational delivery of the charity's objectives. An external financial advisor also contributes to the senior management team and reports to the Board. The senior management team sets organisational targets and monitors performance. Operational managers and the Senior Finance Officer report to the Chief Executive, who chairs a monthly meeting to review outputs, targets, health and safety, safeguarding, human resources, data collection, and business development. A finance sub-committee, made up of members of the senior management team, oversees financial management. The Senior Finance Officer reports directly to both the Chief Executive and the external financial advisor, who each provide reports to the Board of Trustees.

**e. RISK MANAGEMENT**

The Trustees have a risk register that is active and ongoing to monitor exposure to risk. They are satisfied that systems and procedures are in place to mitigate major risks.

**Governance**

Potential for weak strategy and monitoring: In-depth strategic and financial reporting is provided each quarter to the board so it can respond to strategic challenge. Levels of accountability are clearly defined between board, senior management, operational management and frontline. Policies are reviewed every two years and earlier if legislation necessitates. A business continuity policy/ plan is in place.

Skill Base of Board: The board has a quality assurance framework in place to recruit essential skill mix covering, finance, management, business and local knowledge.

**Financial Management**

Fraud: Systems are in place to minimise the risk of fraud. Different levels of responsibilities are in place to maximise control systems.

A risk register is constantly reviewed.

Income/Expenditure: Income and expenditure is analysed on a monthly basis. Contingency is allowed within overall budget with anticipated surpluses to compensate for under performance in other areas. The charity has invested in a central data analysis system that monitors operational performance linking into financial performance. Targets are set and outcomes monitored.

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**Loss of Public Sector Contracts:** The charity is heavily reliant on public sector funding. However, its specialist asset base community has placed it in a good position to access sub contracts with prime providers. Local authority commissioning encourages partnership bids.

**Operational Management**

**Under performance with subcontracts impacting contractual targets:** The charity has performance management plans. Operational data reports are provided to managers on a weekly basis. Managers hold meetings with staff on a weekly basis and with senior management on a monthly basis.

**Employment of Recovering Addicts:** The charity employs a high proportion of people in recovery to fulfil its mission – hence the risk of relapse. However systems are in place to support staff through its outsourced HR Team.

**Human Resources:** The charity outsources its HR to a specialist team. This includes an occupational health unit, 24 hour help line for staff who may suffer from stress and a psychologist who is available for clinical supervision.

**Information Technology**

**IT Data Performance Loss:** All data is backed up and stored in an external data unit.

**Security of Data:** ThinkPads are used throughout the organisation with no data stored on individual computers. All data is managed on a network system with individual password access.

**Breach of Information Governance:** The charity is fully compliant with the NHS information governance toolkit. Information governance is part of staff induction. Staff engage on a refresher course each year.

**Health & Safety**

**Fragmented Management of H&S:** Health & safety is managed with risk assessments covering buildings, fire, generic project working, lone working and safeguarding. Each service user has an individual risk assessment.

**Environment**

**Environmental factors** are analysed on a regular basis with strategic planning to meet the challenge of the business environment. Business continuity procedures and plans are in place for unforeseen events.

**Regulated Activity**

**The charity works with vulnerable people and is regulated under the Care Quality Commission. Its governance and management is independently inspected on a regular basis and it meets all CQC standards.**

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**PLANS FOR FUTURE PERIODS**

**a. FUTURE DEVELOPMENTS**

Looking ahead, the charity has identified several strategic priorities to strengthen service delivery, enhance organisational sustainability, and maximise our impact across the communities we serve.

A key priority is the continuation of our current subcontract with Greater Manchester Mental Health (GMMH) NHS Foundation Trust across Bolton, Salford, and Trafford. With the contract due to be retendered in the new financial year, maintaining our position within this partnership will be critical for ensuring service continuity and preserving our operational footprint in these areas. In preparation, we will focus on evidencing strong performance outcomes, demonstrating value for money, and highlighting the positive impact we deliver to local communities. Strengthening relationships with commissioners and stakeholders, enhancing service quality, and ensuring full compliance with contractual and regulatory requirements will underpin our tender readiness. Alongside this work, the PRE (Promoting Recovery Engagement) project has continued to perform strongly, delivering high engagement and positive outcomes for participants. Building on this success, we see considerable opportunities to expand PRE within the Blackburn with Darwen area. Over the coming year, we will work to raise the project's visibility, broaden referral pathways, and strengthen collaboration with local partners to ensure that individuals who would benefit most from early recovery-focused interventions can access timely support. Increasing delivery capacity and exploring new community-based opportunities will allow us to extend PRE's reach and contribute more widely to local health and wellbeing priorities.

We will also undertake a comprehensive remodelling of the Bolton service to ensure it is fully aligned with current and emerging business needs. This review will examine staffing structures, operational processes, resource allocation, and support pathways with the aim of creating a more flexible, sustainable, and outcomes-driven model.

The charity will also continue to build on its spot-purchase provision at Witton Bank, Blackburn, by responding to local authority tenders across England to secure new contracts that align with our areas of expertise. In addition, we aim to submit bids that may support the reopening of our charity shops in Accrington, subject to financial viability and local demand.

Another strategic priority will be the development of a stronger and more modern social media presence. To date, the charity has not fully utilised digital platforms to raise awareness, engage supporters, or showcase the impact of our work. Over the coming year, we will implement a cohesive social media strategy, focusing on consistent messaging, impactful storytelling, and data-driven insights to reach wider audiences. This will include clearer branding, enhanced engagement with service users and partner organisations, and the use of analytics to measure reach and effectiveness. A more structured approach to digital communication will help increase visibility, support fundraising efforts, and strengthen community engagement across the organisation.

Finally, the charity will begin the process of divesting its two existing charity shops, as they no longer align with our current business needs or strategic direction. In recent years, retail operations have faced financial and operational challenges, and their contribution to organisational objectives has reduced.

**MEMBERS' LIABILITY**

The trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of T.H.O.M.A.S. (Those on the Margins of a Society) for the purposes 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. 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 policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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;
- 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 are sufficient to show and explain the charitable company's transactions and 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.

**DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- each trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charity's auditors in connection with preparing their report and to establish that the charity's auditors are aware of that information.

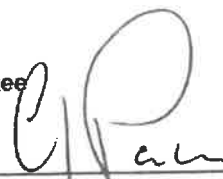
**AUDITORS**

The auditors, Smith & Goulding Limited, have indicated their willingness to continue in office. The Designated trustees will propose a motion re-appointing the auditors at a meeting of the trustees.

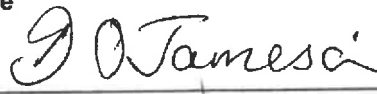
In preparing this report the trustees have taken advantage of the small companies exemption provided by section 419(2) of the Companies Act 2006.

Approved by the trustees on 23/2/2025 and signed on behalf of the board.

Trustee

  
C J PORTER

Trustee

  
D JAMESON



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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**

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**OPINION**

We have audited the financial statements of T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY) (the 'charity') for the year ended 31 March 2025 set out on pages 19 to 38. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

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, including its income and expenditure 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 Auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**

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**OTHER INFORMATION**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

**RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charity for the purposes 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.

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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
(A company limited by guarantee)

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**

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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.

**AUDITORS' 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 auditors' 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

**OTHER MATTERS**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures

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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**

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which included, but were not limited to:

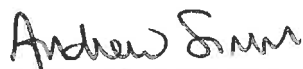
- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**USE OF OUR REPORT**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Andrew Simm BSc FCA**  
**for and on behalf of**  
**Smith & Goulding Limited**

Chartered Accountants and Statutory Auditors

2 Southport Road  
Chorley  
Lancashire  
PR7 1LB

23/12/2025.

**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating the Income and Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>INCOME FROM:</b>					
Donations and legacies	2	-	30,867	30,867	31,966
Charitable activities		67,866	1,674,092	1,741,958	1,666,216
Investments	5	-	6,087	6,087	4,754
<b>TOTAL INCOME</b>		<b>67,866</b>	<b>1,711,046</b>	<b>1,778,912</b>	<b>1,702,936</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	69,994	1,616,824	1,686,818	1,632,360
<b>TOTAL EXPENDITURE</b>		<b>69,994</b>	<b>1,616,824</b>	<b>1,686,818</b>	<b>1,632,360</b>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>					
		(2,128)	94,222	92,094	70,576
<b>NET MOVEMENT IN FUNDS</b>		<b>(2,128)</b>	<b>94,222</b>	<b>92,094</b>	<b>70,576</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		202,112	1,336,742	1,538,854	1,468,276
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>199,984</b>	<b>1,430,964</b>	<b>1,630,948</b>	<b>1,538,854</b>

All activities relate to continuing operations.

The notes on pages 22 to 38 form part of these financial statements.

**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 5577388**

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Note	£	2025 £	£	2024 £
<b>FIXED ASSETS</b>					
Tangible assets	11		741,825		782,237
<b>CURRENT ASSETS</b>					
Debtors	12	324,575		373,076	
Cash at bank and in hand		830,810		877,860	
		<u>1,155,385</u>		<u>1,250,936</u>	
<b>CREDITORS: amounts falling due within one year</b>	13	<u>(102,248)</u>		<u>(257,435)</u>	
<b>NET CURRENT ASSETS</b>			<u>1,053,137</u>		<u>993,501</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,794,962</u>		<u>1,775,738</u>
<b>CREDITORS: amounts falling due after more than one year</b>	14		<u>(164,014)</u>		<u>(236,884)</u>
<b>NET ASSETS</b>			<u><u>1,630,948</u></u>		<u><u>1,538,854</u></u>
<b>CHARITY FUNDS</b>					
Restricted funds	15		199,984		202,112
Unrestricted funds	15		1,430,964		1,336,742
<b>TOTAL FUNDS</b>			<u><u>1,630,948</u></u>		<u><u>1,538,854</u></u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 23/12/2025 and signed on their behalf, by:

Trustee  
C J PORTER

Trustee

G O Jameson  
D JAMISON

The notes on pages 22 to 38 form part of these financial statements.

**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash (used in)/provided by operating activities	17	(31,268)	31,290
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(15,782)	-
<b>Net cash used in investing activities</b>		(15,782)	-
<b>Change in cash and cash equivalents in the year</b>		(47,050)	31,290
Cash and cash equivalents brought forward		877,860	846,570
<b>Cash and cash equivalents carried forward</b>		830,810	877,860

The notes on pages 22 to 38 form part of these financial statements.

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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY) 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.



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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES (continued)**

**1.2 INCOME**

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 income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES (continued)**

**1.3 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

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

All expenditure is inclusive of irrecoverable VAT.

**1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION**

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% straight line
L/Term Leasehold Property	-	2% straight line
S/Term Leasehold Property	-	20% straight line
Plant & machinery	-	20% straight line
Motor vehicles	-	20% straight line
Fixtures & fittings	-	20% straight line
Office equipment	-	20% straight line
Medical equipment	-	20% straight line

The freehold property is stated at cost less accumulated depreciation. The property has been valued at £475,000 which is below the net book value in the accounts. However, as the Trustees consider that the cost of purchasing and converting a similar property would exceed the current book value of the property, it is not considered necessary to write down the value of the asset on the balance sheet.

**1.5 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 OPERATING LEASES**

Rentals under operating leases are charged to the statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

**1.7 DEBTORS**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.8 CASH AT BANK AND IN HAND**

Cash at bank and 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.

**1.9 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.10 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.11 PENSIONS**

Contributions to the charity's defined contribution pension scheme are charged as expenditure in the year in which they become payable.

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**T.H.O.M.A.S. (THOSE ON THE MARGINS OF A SOCIETY)**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES (continued)**

**1.12 FUND ACCOUNTING**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.13 CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The 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 are discussed below.

Critical areas of judgment:

- Depreciation

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**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Donations including Gift Aid	-	14,902	14,902	23,285
Sisters of St Joseph	-	3,000	3,000	5,000
Enterprise RAC UK Ltd	-	2,500	2,500	-
WRL Clients	-	10,000	10,000	-
Fort Foundation	-	-	-	500
Give As You Live Ltd	-	465	465	2,376
Sacred Heart Church	-	-	-	305
Napthens LLP	-	-	-	500
<b>Total donations and legacies</b>	<b>-</b>	<b>30,867</b>	<b>30,867</b>	<b>31,966</b>
<b>Total 2024</b>	<b>-</b>	<b>31,966</b>	<b>31,966</b>	

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**3. CONTRACTS FOR CHARITABLE SERVICES**

	<b>Restricted Funds 2025</b>	<b>Unrestricted Funds 2025</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
BwD BC - Supporting People - GU	-	25,943	25,943	27,843
BwD BC Social Fund - Emergency Food Provision	-	20,000	20,000	20,000
Service User Housing Benefits - Galligreaves Unit	-	90,705	90,705	83,547
Service User General Benefits - Witton Bank	-	53,258	53,258	81,141
BWD SSMTRG	-	72,000	72,000	71,250
Service User Housing Benefits - Salford	-	217,036	217,036	250,788
BST SSMTRG	-	38,500	38,500	38,300
Servicer User Housing Benefits - BwD Gateways/Oozehead Lane	-	14,517	14,517	19,097
Additional spot purchase/ funding for bolton house/ salford	-	42,406	42,406	75,124
Local Authority Funding for Witton Bank Rehab and Spot Purchase	-	512,917	512,917	359,865
Greater Manchester Mental Health NHS - Salford	-	429,996	429,996	430,000
Bolton House - Service User Housing Benefits	-	6,684	6,684	61,584
Selnet Ltd	-	-	-	7,556
Spring North	-	113,797	113,797	43,333
Other small grants	-	-	-	375
Albert Gubay	-	33,333	33,333	33,334
The 29 May 1961 Charity	-	3,000	3,000	3,000
National Lottery Community Fund	-	-	-	53,909
VCFS	67,866	-	67,866	6,170
<b>Total</b>	<b>67,866</b>	<b>1,674,092</b>	<b>1,741,958</b>	<b>1,666,216</b>

**4. CHARITY TRADING INCOME**

	<b>Restricted funds 2025</b>	<b>Unrestricted funds 2025</b>	<b>Total funds 2025</b>	<b>Total funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	-	-	-	-
Net income from charity trading income	-	-	-	-

In 2024/ 2025 there was no trading income as the shops weren't trading.

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**5. INVESTMENT INCOME**

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	-	6,087	6,087	4,754
<i>Total 2024</i>	-	4,754	4,754	

**6. SUPPORT COSTS**

	THOMAS £	Total 2025 £	Total 2024 £
Core storage rent and utility costs	5,582	5,582	5,911
Wages and salaries	47,882	47,882	43,152
National insurance	4,160	4,160	3,779
Pension cost	1,208	1,208	1,186
	58,832	58,832	54,028
<i>Total 2024</i>	54,028	54,028	

**7. GOVERNANCE COSTS**

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Accountancy fees	-	5,497	5,497	4,421
Auditors' remuneration	-	5,100	5,100	6,800
Legal and professional fees	-	13,325	13,325	12,818
Loan interest	-	13,577	13,577	17,891
Bank charges and loan arrangement fees	-	1,461	1,461	1,687
	-	38,960	38,960	43,617

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**8. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets:		
- owned by the charity	56,194	53,038
Auditors' remuneration - audit	5,100	6,800
Accountancy fees	5,497	4,421
	<u>66,791</u>	<u>64,259</u>

During the year, no trustees received any remuneration (2024 - £NIL).

During the year, no trustees received any benefits in kind (2024 - £NIL).

During the year, no trustees received any reimbursement of expenses (2024 - £NIL).

**9. DIRECT COSTS (Excl Support and Governance costs)**

	2025 £	2024 £
Building and general office costs	349,813	388,164
Printing, postage and stationery	9,140	7,279
Travel and volunteer expenses	7,479	10,429
Staff training and resources	4,329	4,092
Sessional worker costs	960	1,040
Client living expenses	148,286	152,149
Staff recruitment	406	1,880
Social enterprise costs	625	2,407
Wages and salaries	909,793	819,901
Employers national insurance	79,051	71,808
Employers pension costs	22,950	22,528
Depreciation	56,194	53,038
Legal and professional	-	-
	<u>1,589,026</u>	<u>1,534,715</u>



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**10. STAFF COSTS**

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	957,675	863,054
Social security costs	83,211	75,587
Other pension costs	24,158	23,714
	<u>1,065,044</u>	<u>962,355</u>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Project personnel	29	30
Charity administration (incl projects)	4	5
	<u>33</u>	<u>35</u>

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration and benefits received by management and key personnel amounted to 2025 - £111,702 (2024 - £105,553).

**11. TANGIBLE FIXED ASSETS**

	Land and buildings £	Other fixed assets £	Total £
<b>COST</b>			
At 1 April 2024	1,247,182	199,447	1,446,629
Additions	4,904	10,878	15,782
At 31 March 2025	<u>1,252,086</u>	<u>210,325</u>	<u>1,462,411</u>
<b>DEPRECIATION</b>			
At 1 April 2024	487,891	176,501	664,392
Charge for the year	43,708	12,486	56,194
At 31 March 2025	<u>531,599</u>	<u>188,987</u>	<u>720,586</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>720,487</u>	<u>21,338</u>	<u>741,825</u>
At 31 March 2024	<u>759,291</u>	<u>22,946</u>	<u>782,237</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**11. TANGIBLE FIXED ASSETS (continued)**

**12. DEBTORS**

	2025 £	2024 £
Trade debtors	173,883	279,386
Other debtors	31,013	26,704
Prepayments and accrued income	119,679	66,986
	<u>324,575</u>	<u>373,076</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Bank loan	17,391	17,391
Other loan	12,792	12,792
Trade creditors	25,321	24,624
Other taxation and social security	19,791	17,346
Other creditors	7,230	78,158
Accruals and deferred income	19,723	107,124
	<u>102,248</u>	<u>257,435</u>

**14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2025 £	2024 £
Bank loan	30,183	46,243
Other loan	133,831	190,641
	<u>164,014</u>	<u>236,884</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR (continued)**

Creditors include amounts not wholly repayable within 5 years as follows:

	2025 £	2024 £
Repayable by instalments	<u>66,603</u>	<u>139,472</u>

The bank loan is from Unity Trust Bank plc and £43,871 is still owing at 31 March 2025 (total loan repayable over 25 years at a rate of interest of 2.25% over the Bank's Base Rate). The other loan is for £150,326 from Futurebuilders England and is repayable over 25 years at a rate of interest of 3% over the Bank's Base Rate.

The borrowings from Unity Trust Bank are secured by a first legal charge on Witton Bank, Spring Lane, Blackburn. Futurebuilders have the second legal charge on the property. The amount of the secured liability is £363,506.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**15. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	1,336,742	1,711,046	(1,616,824)	1,430,964
<b>RESTRICTED FUNDS</b>				
	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Futurebuilders - capital grant	77,605	-	(2,800)	74,805
BwD PCT - capital grant	1,458	-	(240)	1,218
BwD DAAT - capital grant	166	-	(60)	106
Public Health England - capital grant - new building	122,883	-	(2,945)	119,938
VCNSE	-	67,866	(63,949)	3,917
	202,112	67,866	(69,994)	199,984
Total of funds	1,538,854	1,778,912	(1,686,818)	1,630,948

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General Funds - all funds	1,267,907	1,689,210	(1,620,145)	(230)	1,336,742

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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. STATEMENT OF FUNDS (continued)**

**RESTRICTED FUNDS**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Futurebuilders - capital grant	80,405	-	(2,800)	-	77,605
BwD PCT - capital grant	1,698	-	(240)	-	1,458
BwD DAAT - capital grant	226	-	(60)	-	166
Selnet Ltd	(7,786)	7,556	-	230	-
Public Health England - capital grant - new building	125,828	-	(2,945)	-	122,883
VCFS	-	6,170	(6,170)	-	-
	<u>200,371</u>	<u>13,726</u>	<u>(12,215)</u>	<u>230</u>	<u>202,112</u>

**Restricted Funds:**

Restricted funds to be carried forward into the next financial year are;

Futurebuilders - This fund is to be utilised in respect of capital works carried out to the Witton Bank property.

BWD PCT - To be spent on capital works at Witton Bank and 181 - 192 Dickson Close properties.

BWD DAAT - This is to be utilised for improvements made to previous rental properties within Blackburn and Darwen.

Public Health England new building grant - This fund has been utilised in purchasing a new property in the Salford area.

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	1,336,742	1,711,046	(1,616,824)	1,430,964
Restricted funds	202,112	67,866	(69,994)	199,984
	<u>1,538,854</u>	<u>1,778,912</u>	<u>(1,686,818)</u>	<u>1,630,948</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**15. STATEMENT OF FUNDS (continued)**

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£
General funds	1,267,907	1,689,210	(1,620,145)	(230)	1,336,742
Restricted funds	200,371	13,726	(12,215)	230	202,112
	<u>1,468,278</u>	<u>1,702,936</u>	<u>(1,632,360)</u>	<u>-</u>	<u>1,538,854</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	<b>Restricted funds 2025</b>	<b>Unrestricted funds 2025</b>	<b>Total funds 2025</b>
	£	£	£
Tangible fixed assets	196,067	545,758	741,825
Current assets	3,917	1,151,468	1,155,385
Creditors due within one year	-	(102,248)	(102,248)
Creditors due in more than one year	-	(164,014)	(164,014)
	<u>199,984</u>	<u>1,430,964</u>	<u>1,630,948</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<i>Restricted funds 2024</i>	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
	£	£	£
Tangible fixed assets	-	782,237	782,237
Current assets	202,112	1,048,824	1,250,936
Creditors due within one year	-	(257,435)	(257,435)
Creditors due in more than one year	-	(236,884)	(236,884)
	<u>202,112</u>	<u>1,336,742</u>	<u>1,538,854</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	92,094	70,576
<b>Adjustment for:</b>		
Depreciation charges	56,194	53,038
Decrease/(increase) in debtors	48,501	(211,067)
(Decrease)/increase in creditors	(228,057)	118,743
<b>Net cash (used in)/provided by operating activities</b>	<b>(31,268)</b>	<b>31,290</b>

**18. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2025 £	2024 £
Cash in hand	830,810	877,860
<b>Total</b>	<b>830,810</b>	<b>877,860</b>

**19. PENSION COMMITMENTS**

Payments were made to personal pension plans for the year ended 31 March 2025. Outstanding monies due at 31 March 2025 amounted to £4,757 (2024 - £4,509) and are included in creditors.

**20. OPERATING LEASE COMMITMENTS**

At 31 March 2025 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	Land and buildings 2025 £	2024 £	2025 £	Other 2024 £
<b>AMOUNTS PAYABLE:</b>				
Within 1 year	20,680	40,999	-	-

**21. RELATED PARTY TRANSACTIONS**

No related party transactions occurred in the years ended 31 March 2025 and 31 March 2024.

**22. CONTROLLING PARTY**

The charity is controlled by the Trustees.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**23. COMPANY STATUS**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The company was incorporated in England and the registered office is as follows:-

St Anne's House  
France Street  
Blackburn  
Lancashire  
BB2 1LX



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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES 31<sup>ST</sup> MARCH 2024**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
<b>INCOME FROM:</b>			
Donations and legacies	31,966	-	31,966
Charitable activities	1,652,490	13,726	1,666,216
Other trading activities	-	-	-
Investments	4,754	-	4,754
<b>TOTAL INCOME</b>	<u>1,689,210</u>	<u>13,726</u>	<u>1,702,936</u>
<b>EXPENDITURE ON:</b>			
Raising funds	-	-	-
Charitable activities	1,620,145	12,215	1,632,360
<b>TOTAL EXPENDITURE</b>	<u>1,620,145</u>	<u>12,215</u>	<u>1,632,360</u>
<b>NET INCOME BEFORE TRANSFERS</b>	69,065	1,511	70,576
Transfers between funds	(230)	230	
<b>NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>	68,835	1,741	70,576
<b>NET MOVEMENT IN FUNDS</b>	68,835	1,741	70,576
<b>RECONCILIATION OF FUNDS :</b>			
Total funds brought forward	<u>1,267,907</u>	<u>200,371</u>	<u>1,468,278</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,336,742</u>	<u>202,112</u>	<u>1,538,854</u>

