THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

England & Wales · Charity number 1123796

Details

Status	Registered
Legal form	Charitable company
Company number	06428225
Registered	2008-04-21
Register	View on the Charity Commission register

Contact

Address	Meadow Brook Little Minsterley Minsterley Shrewsbury SY5 0BP
Phone	01743790074

Activities

Objects: TO PROVIDE A CARE SERVICE IN A CHRISTIAN ENVIRONMENT FOR THOSE PEOPLE WHOSE SOCIAL FUNCTION IS IMPAIRED DUE TO A SEVERE OR PROFOUND LEARNING DISABILITY AND WHO MAY HAVE ASSOCIATED BEHAVIOURAL AND PHYSICAL PROBLEMS

Activities: The Pontesbury Project for People with Special Needs provides support for adults with severe learning and other disabilities. The Charity operates a domiciliary care agency registered with the Care Quality Commission.

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** Disability
- **Who:** People With Disabilities

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Geography

- **Area of benefit:** UNDEFINED IN PRACTICE SHROPSHIRE ENGLAND
- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,584,760	£2,452,935	£1,390,775	58
2024-03-31	£2,524,267	£2,361,893	£1,258,950	58
2023-03-31	£2,428,408	£2,487,334	£1,096,576	66
2022-03-31	£2,382,309	£2,425,794	£1,155,502	68
2021-03-31	£2,926,544	£2,780,438	£1,198,987	69

Trustees

Name	Role	Appointed
Jane Cooke	Chair	2016-06-01
Elizabeth Rachel Coward		2024-05-09
Philip Neil Bradley		2021-01-28
Rev SHIRLEY MAUREEN SMALL		

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THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

England & Wales - Charity number 1123796

Accounts

Company Registration No. 06428225 (England and Wales)

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Cooke Rev S M Small Mr Philip Bradley Mrs R Coward	 (Appointed 13 May 2024)
Secretary	Mr M Davies	
Charity number (England and Wales)	1123796	
Company number	06428225	
Registered office	Meadow Brook Little Minsterley Shrewsbury Shropshire SY5 0BP	
Auditor	James Holyoak & Parker Limited 1 Knights Court Archers Way Battlefield Enterprise Park Shrewsbury SY1 3GA	

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

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THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Pontesbury Project is a charity, with a Christian ethos, for public benefit and its objects are:

- to provide a support service for people with learning disabilities, some of whom have associated mental health needs and behaviours that may challenge.
- to ensure that all accommodation where such a service is provided is affordable, safe and allows for community integration
- to promote such individual's privacy, dignity, choice, rights and fulfilment through the quality of experience and providing services without discrimination and based on need

The Pontesbury Project fulfils these objects by providing support services for adults with learning and other disabilities. These services are commissioned by the Local Authority. The charity is registered with the Care Quality Commission to provide care and specialist support for those with learning disabilities. The people that we support benefit from round the clock care and lead fulfilled, meaningful lives experiencing choice, privacy and social inclusion. We believe that society benefits from having adults with learning disabilities living in, and contributing to, the local community.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

Going concern

On 1 July 2025, the operation of the organisation was transferred to Walsingham Support, a registered charity in the UK (Company registered no. 02016251 in England & Wales, Charity registered number 294832). As at the date of approval of these financial statements, there has been no break or change in the operation of the charity's activities, and the intention is very much for this to continue.

Achievements and performance

Operational performance

The Pontesbury Project, as it is known, is contracted to provide support services for local authorities; our services are commissioned within the framework of Individual Service Fund contracts.

We were last formally inspected by the Care Quality Commission on 6th July 2023 and rated as "Good" in all areas.

The Charity has a close working relationship with the Pontesbury Housing Trust as described on page 3 of this report. This symbiotic relationship is key to the success of the Charity because the support we deliver is intrinsically linked with the provision of accommodation which is exempt from the housing benefit cap. This means that good quality local accommodation is available and affordable for the people we support. If our people were unable to live in their own homes, then we would be unable to provide support services within the Community.

The ongoing recruitment crisis across the social care sector has continued to affect the work of the Charity, resulting in a modest fall in staff numbers. Consequently, there has been a reduction in the support hours that we were able to deliver. We are hopeful that in the future it will be easier to recruit especially as there are so many people with learning disabilities who are waiting for a suitable placement in a supported service.

Whist the number of contracted support hours has fallen the quality of the support we deliver has not been compromised in any way. We continue to provide specialist bespoke services and were able to respond to changes in need for those we support.

Financial review

Total unrestricted income for the year was £2,363,256 and the Charity had surplus of £131,827.

Year-end reserves include net unrestricted current assets of £1,363,091, which is the equivalent of 31.8 weeks running expense. While the level of reserves is higher than set out in our reserves policy, set out below, they are considered reasonable given uncertainty in the care sector, high inflation rates and our ability to fulfil our contracts given recruitment and retention difficulties in the sector. Our services are procured by the council within the framework of Individual Service Fund contracts which can be terminated by the Council with only one month's notice.

Reserves policy

At the year end, unrestricted reserves totalled £1,390,775.

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Trustees consider it prudent that unrestricted reserves should be sufficient to:

- Ideally cover a minimum of 12 weeks running costs to ensure that the Charity can run efficiently and meet the needs of the service users. Additional reserves have been set aside due to uncertainties within the sector where we operate. As referred to in the financial review at the year ended 31 March 2021 the reserves are sufficient to cover 26 weeks running costs.
- Finance any specific project that has been identified to be undertaken within a year.
- To meet any anticipated additional cost associated with the sector in which we operate and the economy as a whole.

Investment policy and objectives

Cash in hand is needed to cover the running costs of the Charity. Cash is invested in safe, short notice accounts with major recognised banks and building societies.

Post year end developments

On 1 July 2025, The Pontesbury Project for People with Special Needs and The Pontesbury Housing Trust and became subsidiaries of Walsingham Support by way of merger. Walsingham Support is a registered charity (294832) whose activities are aligned with The Pontesbury Project's charitable activities.
The Charity's primary strategy is to ensure that the people we support continue to receive the best quality care and support and in considering the merger, the Trustees agreed the need to secure the longer-term charitable objectives into the future and ensure the services and tenancies being provided are sustainable from a financial and quality perspective.

The Pontesbury Project for People with Special Needs and The Pontesbury Housing Trust became subsidiaries of Walsingham Support on 1st July 2025 with an objective of the transfer over of continuing operations, assets and liabilities to become a single operating entity, resulting in the future voluntary dissolution of the charity and company shells for The Pontesbury Project for People with Special Needs and The Pontesbury Housing Trust.

Structure, governance and management
The Pontesbury Project for People with Special Needs was incorporated on 15 November 2007 (Company Number: 06428225) and is a company limited by guarantee. The company was granted charitable status on 21 April 2008 and is registered with the Charity Commission (Charity Number: 1123796). The company is constituted under a Memorandum of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mrs J Cooke
Rev S M Small
Mr Philip Bradley
Mrs R Coward (Appointed 13 May 2024)

We continue to seek to recruit more trustees to strengthen the board.

Recruitment and appointment of Trustees
Directors/Trustees are required to be practicing Christian and are appointed by the serving Directors/Trustees. New Trustees are invited to visit services operated by the Pontesbury Project and attend a management meeting before appointment. This helps them to understand the nature and work of the Charity. Trustees have a role description and subscribe to a code of conduct. All Trustees have access to Charity Commission and NCVO publications and resources and keep up to date, attending training courses when able.

Board members have a varied skill set and are well qualified to manage the work of the Charity. The Trustees have carried out a skills audit to ensure that all requisite skills were represented on the Board. All Trustees are passionate about meeting the needs of people with learning disabilities in the community. Trustees receive no remuneration and meet within the Management Committee to receive reports, review the activities of the Charity and plan for future developments.

Management of the Charity
The Board of Trustees has met regularly through the year and up to the merger date to oversee the work and development of the Charity. These meetings are also attended by members of the Senior Leadership Team.

The Senior Management Team have been appointed to be responsible for the day to day running of the Charity. Mrs Helen Haigh was the appointed Registered Manager and CQC Nominated Individual.

Payment of key personnel
The pay of the executive management team is reviewed regularly.

Relationship with related parties

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

FOR THE YEAR ENDED 31 MARCH 2025

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the year the Board reviewed all risks and ensured that systems and procedures are in place to mitigate and manage those risks.

The Trustees are responsible for keeping accounting records and disclose with reasonable accuracy the financial position of the Charity and that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity, taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

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

Jane Cooke

Mrs J Cooke
Trustee
Dated: 12 December 2025

The Financial Review on page 2 discloses our close working relationship with the Pontesbury Housing Trust and the benefits of that relationship. The Pontesbury Housing Trust provides homes for people with learning disabilities who are supported by a care provider commissioned by the Local Authority. The Pontesbury Housing Trust is responsible for ensuring that tenants are supported by a suitable and registered provider in order that they can provide exempt and affordable accommodation. Their preferred provider is the Pontesbury Project. This working relationship also enables the Pontesbury Housing Trust to maintain, adapt and develop accommodation to meet the specific needs of people supported by the Pontesbury Project. The charity rents an office suite and recreational facilities, including a multisensory room, from the Pontesbury Housing Trust.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of The Pontesbury Project for People With Special Needs for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

Opinion

We have audited the financial statements of The Pontesbury Project for People With Special Needs (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- 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.
- 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 statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax compliance regulations, employment law, Care Quality Commission compliance, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was a susceptibility to fraud. Based on our understanding, our procedures involved enquiries of management and those charged with governance, manual journal entry testing and the challenge of significant accounting estimates used in preparing the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Robert Humphreys BEng FCA (Senior Statutory Auditor)
for and on behalf of James Holyoak & Parker Limited

12 December 2025

Chartered Accountants
Statutory Auditor

1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
SY1 3GA

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	28	-	28	125	-	125
Charitable activities	5	2,331,947	220,343	2,552,290	2,284,910	216,632	2,501,542
Investments	4	31,281	-	31,281	19,854	-	19,854
Other income	6	1,161	-	1,161	2,746	-	2,746
Total income		2,364,417	220,343	2,584,760	2,307,635	216,632	2,524,267
Expenditure on:							
Charitable activities	7	2,232,592	220,343	2,452,935	2,145,261	216,632	2,361,893
Total expenditure		2,232,592	220,343	2,452,935	2,145,261	216,632	2,361,893
Net income and movement in funds		131,825	-	131,825	162,374	-	162,374
Reconciliation of funds:							
Fund balances at 1 April 2024		1,258,950	-	1,258,950	1,096,576	-	1,096,576
Fund balances at 31 March 2025		1,390,775	-	1,390,775	1,258,950	-	1,258,950

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

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**13**		27,683		40,174
Current assets					
Debtors	**14**	176,436		142,080	
Cash at bank and in hand		1,448,934		1,353,829	
		1,625,370		1,495,909	
Creditors: amounts falling due within one year	**15**	(262,278)		(277,133)	
Net current assets			1,363,092		1,218,776
Total assets less current liabilities			1,390,775		1,258,950
Income funds					
Unrestricted funds			1,390,775		1,258,950
			1,390,775		1,258,950

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

The financial statements were approved by the Trustees on 12 December 2025

Jane Cooke

Mrs J Cooke
Trustee

Company Registration No. 06428225

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**20**		75,958		29,639
Investing activities					
Purchase of tangible fixed assets		(13,295)		(32,480)	
Proceeds on disposal of tangible fixed assets		1,161		1,000	
Investment income received		31,281		19,854	
Net cash generated from/(used in) investing activities			19,147		(11,626)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			95,105		18,013
Cash and cash equivalents at beginning of year			1,353,829		1,335,816
Cash and cash equivalents at end of year			1,448,934		1,353,829

1 Accounting policies

Company information

The Pontesbury Project for People With Special Needs is a private company limited by guarantee incorporated in England and Wales. The registered office is Meadow Brook, Little Minsterley, Shrewsbury, Shropshire, SY5 0BP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

All income, including grant funding, is recognised when the charity is legally entitled to it, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

1.5 **Resources expended**

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

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

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

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

The policy of the charitable company is to capitalise fixed assets over £500.

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

Fixtures and fittings	33% on cost
Computers	33% on cost
Motor vehicles	33% on cost

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activity in the period to which they relate.

1 Accounting policies **(Continued)**

1.13 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

1.14 Debtors

Prepayments are valued at the amount prepaid. Accrued income is recognised at the settlement amount due.

1.15 Creditors

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

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	28	125

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	31,281	19,854

5 Charitable activities

	Charitable Income 2025 £	Charitable Income 2024 £
Local authority grant income	2,246,731	2,211,949
Contributions towards administration and vehicles	30,312	30,312
Client contributions	275,247	259,281
	2,552,290	2,501,542
Analysis by fund		
Unrestricted funds	2,331,947	2,284,910
Restricted funds	220,343	216,632
	2,552,290	2,501,542

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	1,161	1,000
Compensation and other charitable income	-	1,746
	1,161	2,746

7 Expenditure on charitable activities

	Charitable Expenses 2025 £	Charitable Expenses 2024 £
Direct costs		
Staff costs	2,077,292	1,985,735
Depreciation and impairment	25,786	27,748
Rent & rates	26,998	27,001
Housekeeping	220,343	216,632
Premises	7,677	8,823
Vehicles	26,102	29,460
General expenses	44,043	43,382
	2,428,241	2,338,781
Share of support and governance costs (see note 11)		
Governance	24,693	23,112
	2,452,934	2,361,893
Analysis by fund		
Unrestricted funds	2,232,592	2,145,261
Restricted funds	220,343	216,632
	2,452,935	2,361,893

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,464	5,433
Depreciation of owned tangible fixed assets	25,787	27,749
Profit on disposal of tangible fixed assets	(1,161)	(1,000)

9 Trustees

No remuneration or other benefits were paid to any trustee for the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10 Termination benefits

Included in wages and salaries is £nil (2024: £5,298) which is made up of a termination payment and pay in lieu of notice. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

11 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	24,693	23,112
Analysed between:		
Charitable activities	24,693	23,112

Governance costs include payments to the auditors of £5,464 (2024: £5,433) for audit fees.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	58	58

Employment costs	2025	2024
	£	£
Wages and salaries	1,857,134	1,779,852
Social security costs	172,501	160,731
Other pension costs	66,886	62,831
	2,096,521	2,003,414

The number of employees whose annual remuneration was £60,000 or more were:

	2025	2024
	Number	Number
£70,001 to £80,000	1	1

13 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	612	36,262	127,009	163,883
Additions	-	1,016	12,280	13,296
Disposals	-	-	(6,850)	(6,850)
At 31 March 2025	612	37,278	132,439	170,329
Depreciation and impairment				
At 1 April 2024	612	34,932	88,165	123,709
Depreciation charged in the year	-	1,669	24,118	25,787
Eliminated in respect of disposals	-	-	(6,850)	(6,850)
At 31 March 2025	612	36,601	105,433	142,646
Carrying amount				
At 31 March 2025	-	677	27,006	27,683
At 31 March 2024	-	1,330	38,844	40,174

14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	159,586	128,683
Prepayments and accrued income	16,850	13,397
	176,436	142,080

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	51,439	46,255
Other creditors	146,749	167,276
Client money fund	53,256	55,890
Accruals and deferred income	10,834	7,712
	262,278	277,133

16 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	1,258,950	2,364,417	(2,232,592)	1,390,775

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	1,096,576	2,307,635	(2,145,261)	1,258,950

17 Retirement benefit schemes

Defined contribution schemes

The charity contributes to personal pension schemes for the majority of its staff. They are defined contribution schemes and contributions are charged to the SOFA as they accrue.

The total pension charge in respect of defined contribution schemes was £66,886 (2024 - £62,831).

18 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Fund balances at 31 March 2025 are represented by:						
Tangible assets	27,683	-	27,683	40,174	-	40,174
Current assets/(liabilities)	1,363,092	-	1,363,092	1,218,776	-	1,218,776
	1,390,775	-	1,390,775	1,258,950	-	1,258,950

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	97,015	81,648

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The Pontesbury Project for People with Special Needs shares a close working relationship with The Pontesbury Housing Trust (PHT), another charitable company with common trustees. Many of the service users supported by the Domiciliary Care Agency rent their accommodation from The Pontesbury Housing Trust. The Project rents offices at Meadow Brook from The Pontesbury Housing Trust, along with other premises from which the support services are provided. A total of £27,000 was paid during the year in rent for these premises (2024 - £27,000).

The Pontesbury Project for People with Special Needs also provides administration services, use of a vehicle and maintenance charges for The Pontesbury Housing Trust. During the year £30,312 was paid to The Pontesbury Project for People with Special Needs for these services (2024 - £33,400).

20 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	131,825	162,375
Adjustments for:		
Investment income recognised in statement of financial activities	(31,281)	(19,854)
Gain on disposal of tangible fixed assets	(1,161)	(1,000)
Depreciation and impairment of tangible fixed assets	25,786	27,748
Movements in working capital:		
(Increase)/decrease in debtors	(34,356)	(27,512)
(Decrease) in creditors	(14,855)	(112,118)
Cash generated from operations	75,958	29,639

21 Analysis of changes in net funds

The charity had no material debt during the year.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

England & Wales - Charity number 1123796

Accounts

Company Registration No. 06428225 (England and Wales)

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Cooke Rev S M Small Mr Philip Bradley Mrs R Coward	 (Appointed 13 May 2024)
Secretary	Mr M Davies	
Charity number	1123796	
Company number	06428225	
Registered office	Meadow Brook Little Minsterley Shrewsbury Shropshire SY5 0BP	
Auditor	James Holyoak & Parker Limited 1 Knights Court Archers Way Battlefield Enterprise Park Shrewsbury SY1 3GA	

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

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THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Pontesbury Project is a charity, with a Christian ethos, for public benefit and its objects are:

- to provide a support service for people with learning disabilities, some of whom have associated mental health needs and behaviours that may challenge.
- to ensure that all accommodation where such a service is provided is affordable, safe and allows for community integration
- to promote such individual's privacy, dignity, choice, rights and fulfilment through the quality of experience and providing services without discrimination and based on need

The Pontesbury Project fulfils these objects by providing support services for adults with learning and other disabilities. These services are commissioned by the Local Authority. The charity is registered with the Care Quality Commission to provide care and specialist support for those with learning disabilities. The people that we support benefit from round the clock care and lead fulfilled, meaningful lives experiencing choice, privacy and social inclusion. We believe that society benefits from having adults with learning disabilities living in, and contributing to, the local community.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

Achievements and performance

Operational performance

The Pontesbury Project, as it is known, is contracted to provide support services for local authorities; our services are commissioned within the framework of Individual Service Fund contracts.

We were last formally inspected by the Care Quality Commission on 6th July 2023 and rated as "Good" in all areas.

The Charity has a close working relationship with the Pontesbury Housing Trust as described on page 3 of this report. This symbiotic relationship is key to the success of the Charity because the support we deliver is intrinsically linked with the provision of accommodation which is exempt from the housing benefit cap. This means that good quality local accommodation is available and affordable for the people we support. If our people were unable to live in their own homes, then we would be unable to provide support services within the Community.

The ongoing recruitment crisis across the social care sector has continued to affect the work of the Charity, resulting in a modest fall in staff numbers. Consequently, there has been a reduction in the support hours that we were able to deliver. We are hopeful that in the future it will be easier to recruit especially as there are so many people with learning disabilities who are waiting for a suitable placement in a supported service.

Whist the number of contracted support hours has fallen the quality of the support we deliver has not been compromised in any way. We continue to provide specialist bespoke services and were able to respond to changes in need for those we support.

Financial review

Total unrestricted income for the year was £2,307,635 and the Charity had surplus of £162,374.

The surplus was welcome following a deficit in 2023 where the pay award exceeded the inflationary increase received on our Local Authority Contracts. Our employees are our most important resource and the Board, mindful of the impact of the cost of living crisis, were keen to ensure that the Project continued to pay employees appropriately. During the year the increase in rates received on Local Authority Contracts were more satisfactory.

Year-end reserves include net unrestricted current assets of £1,218,776, which is the equivalent of 30 weeks running expense. While the level of reserves is higher than set out in our reserves policy, set out below, they are considered reasonable given uncertainty in the care sector, high inflation rates and our ability to fulfil our contracts given recruitment and retention difficulties in the sector. Our services are procured by the council within the framework of Individual Service Fund contracts which can be terminated by the Council with only one month's notice.

Reserves policy

At the year end, unrestricted reserves totalled £1,258,950.

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Trustees consider it prudent that unrestricted reserves should be sufficient to:

- Ideally cover a minimum of 12 weeks running costs to ensure that the Charity can run efficiently and meet the needs of the service users. Additional reserves have been set aside due to uncertainties within the sector where we operate. As referred to in the financial review at the year ended 31 March 2021 the reserves are sufficient to cover 26 weeks running costs.
- Finance any specific project that has been identified to be undertaken within a year.
- To meet any anticipated additional cost associated with the sector in which we operate and the economy as a whole.

The current reserves allow us resilience to provide greater certainty and security to our staff and those we care for, along with piece of mind to their families.

Investment policy and objectives

Cash in hand is needed to cover the running costs of the Charity. Cash is invested in safe, short notice accounts with major recognised banks and building societies.

Future developments

The Charity's primary strategy is to ensure that the people we support continue to receive the best quality care and support. The needs of some of our people are changing and we will continue to develop existing services to meet future need. In the short term our priority is to continue to consolidate our activities, restructure our head office and senior leadership team and to further improve systems, working practices and training programs to ensure that we deliver services to the highest standard. Recruitment in the sector is challenging and an area where we continue to focus. We praise God for all he has done through the work of the Project, to enable the people we support to live full, happy, independent lives.

Structure, governance and management

The Pontesbury Project for People with Special Needs was incorporated on 15 November 2007 (Company Number: 06428225) and is a company limited by guarantee. The company was granted charitable status on 21 April 2008 and is registered with the Charity Commission (Charity Number: 1123796). The company is constituted under a Memorandum of Association.

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

Dr I C Bradley (Deceased 17 February 2024)
Mrs J Cooke
Rev S M Small
Mr Philip Bradley

Dr J P A Richardson	(Resigned 9 November 2023)
Mrs R Coward	(Appointed 13 May 2024)

We continue to seek to recruit more trustees to strengthen the board.

Recruitment and appointment of Trustees

A prospective Director/Trustee is required to be a practicing Christian and is appointed by the serving Directors/ Trustees. Board members have a varied skill set and are well qualified to manage the work of the Charity. The Trustees have carried out a skills audit to ensure that all requisite skills were represented on the Board. All Trustees are passionate about meeting the needs of people with learning disabilities in the community. Trustees receive no remuneration and meet within the Management Committee to receive reports, review the activities of the Charity and plan for future developments.

Management of the Charity

The Board of Trustees meets regularly to oversee the work and development of the Charity. These meetings are also attended by members of the Senior Leadership Team.

The Senior Management Team have been appointed to be responsible for the day to day running of the Charity. Mrs Helen Haigh is the appointed Registered Manager and CQC Nominated Individual, Mrs Jill Withington was employed as Company Secretary and Treasurer, upon her retirement she was succeeded by Mervyn Davies.

Induction and training of Trustees

New Trustees are invited to visit services operated by the Pontesbury Project and attend a management meeting before appointment. This helps them to understand the nature and work of the Charity. Trustees have a role description and subscribe to a code of conduct. All Trustees have access to Charity Commission and NCVO publications and resources and keep up to date, attending training courses when able.

Payment of key personnel

The pay of the executive management team is reviewed regularly.

Relationship with related parties

The Financial Review on page 2 discloses our close working relationship with the Pontesbury Housing Trust and the benefits of that relationship. The Pontesbury Housing Trust provides homes for people with learning disabilities who are supported by a care provider commissioned by the Local Authority. The Pontesbury Housing Trust is responsible for ensuring that tenants are supported by a suitable and registered provider in order that they can provide exempt and affordable accommodation. Their preferred provider is the Pontesbury Project. This working relationship also enables the Pontesbury Housing Trust to maintain, adapt and develop accommodation to meet the specific needs of people supported by the Pontesbury Project. The charity rents an office suite and recreational facilities, including a multisensory room, from the Pontesbury Housing Trust.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the year the Board reviewed all risks and ensured that systems and procedures are in place to mitigate and manage those risks.

The Trustees are responsible for keeping accounting records and disclose with reasonable accuracy the financial position of the Charity and that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity, taking reasonable steps for the prevention and detection of fraud and other irregularities.

In recent years, the emergence of Covid-19 presented a risk of concern for the Charity, the sector in which it operates and the UK economy. The Trustees have considered the ongoing Covid-19 scenario and concluded that while it will continue to have some impact on the charity, this is a risk that can be well managed without significantly affecting the business of the Charity.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

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

Mrs J Cooke
Trustee
Dated: 17 December 2024

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors of The Pontesbury Project for People With Special Needs for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

Opinion

We have audited the financial statements of The Pontesbury Project for People With Special Needs (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- 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.
- 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 statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax compliance regulations, employment law, Care Quality Commission compliance, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was a susceptibility to fraud. Based on our understanding, our procedures involved enquiries of management and those charged with governance, manual journal entry testing and the challenge of significant accounting estimates used in preparing the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Robert Humphreys BEng FCA (Senior Statutory Auditor)
for and on behalf of James Holyoak & Parker Limited 18 December 2024

Chartered Accountants
Statutory Auditor

1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
SY1 3GA

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	**3**	125	-	125	758	-	758
Charitable activities	**5**	2,284,910	216,632	2,501,542	2,195,762	225,569	2,421,331
Investments	**4**	19,854	-	19,854	5,738	-	5,738
Other income	**6**	2,746	-	2,746	581	-	581
Total income		2,307,635	216,632	2,524,267	2,202,839	225,569	2,428,408
Expenditure on:							
Charitable activities	**7**	2,145,261	216,632	2,361,893	2,261,765	225,569	2,487,334
Total expenditure		2,145,261	216,632	2,361,893	2,261,765	225,569	2,487,334
Net income/(expenditure) and movement in funds		162,374	-	162,374	(58,926)	-	(58,926)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,096,576	-	1,096,576	1,155,502	-	1,155,502
Fund balances at 31 March 2024		1,258,950	-	1,258,950	1,096,576	-	1,096,576

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

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**13**		40,174		35,443
Current assets					
Debtors	**14**	142,080		114,568	
Cash at bank and in hand		1,353,829		1,335,816	
		1,495,909		1,450,384	
Creditors: amounts falling due within one year	**15**	(277,133)		(389,251)	
Net current assets			1,218,776		1,061,133
Total assets less current liabilities			1,258,950		1,096,576
Income funds					
Unrestricted funds			1,258,950		1,096,576
			1,258,950		1,096,576

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

The financial statements were approved by the Trustees on 17 December 2024

Mrs J Cooke
Trustee

Company Registration No. 06428225

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**20**		29,639		(318,657)
Investing activities					
Purchase of tangible fixed assets		(32,480)		(31,581)	
Proceeds on disposal of tangible fixed assets		1,000		581	
Investment income received		19,854		5,738	
Net cash used in investing activities			(11,626)		(25,262)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			18,013		(343,919)
Cash and cash equivalents at beginning of year			1,335,816		1,679,735
Cash and cash equivalents at end of year			1,353,829		1,335,816

1 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Company information

The Pontesbury Project for People With Special Needs is a private company limited by guarantee incorporated in England and Wales. The registered office is Meadow Brook, Little Minsterley, Shrewsbury, Shropshire, SY5 0BP.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

2.2 Going concern

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

2.3 Charitable funds

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

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

2.4 Incoming resources

All income, including grant funding, is recognised when the charity is legally entitled to it, the amounts can be measured reliably, and it is probable that income will be received.

2 Accounting policies **(Continued)**

2.5 **Resources expended**

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

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

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

2.6 Tangible fixed assets

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

The policy of the charitable company is to capitalise fixed assets over £500.

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

Fixtures and fittings	33% on cost
Computers	33% on cost
Motor vehicles	33% on cost

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

2.7 Impairment of fixed assets

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

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Accounting policies **(Continued)**

2.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.10 Taxation

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

2.11 Employee benefits

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

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

2.12 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activity in the period to which they relate.

2 Accounting policies **(Continued)**

2.13 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

2.14 Debtors

Prepayments are valued at the amount prepaid. Accrued income is recognised at the settlement amount due.

2.15 Creditors

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	125	758

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	19,854	5,738

5 Charitable activities

	Charitable Income 2024 £	Charitable Income 2023 £
Local authority grant income	2,211,949	2,117,016
Contributions towards administration and vehicles	30,312	33,400
Client contributions	259,281	270,915
	2,501,542	2,421,331
Analysis by fund		
Unrestricted funds	2,284,910	2,195,762
Restricted funds	216,632	225,569
	2,501,542	2,421,331

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	1,000	581
Compensation and other charitable income	1,746	-
	2,746	581

7 Expenditure on charitable activities

	Charitable Expenses 2024 £	Charitable Expenses 2023 £
Direct costs		
Staff costs	1,985,735	2,090,359
Depreciation and impairment	27,748	28,838
Rent & rates	27,000	27,000
Housekeeping	216,632	225,569
Premises	8,823	7,492
Vehicles	29,460	40,743
General expenses	43,382	47,726
	2,338,780	2,467,727
Share of support and governance costs (see note 10)		
Governance	23,112	19,607
	2,361,892	2,487,334
Analysis by fund		
Unrestricted funds	2,145,261	2,261,765
Restricted funds	216,632	225,569
	2,361,893	2,487,334

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,433	5,113
Depreciation of owned tangible fixed assets	27,749	28,838
Profit on disposal of tangible fixed assets	(1,000)	(581)

9 Trustees

No remuneration or other benefits were paid to any trustee for the year ended 31 March 2024 nor for the year ended 31 March 2023.

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	23,112	19,607
Analysed between:		
Charitable activities	23,112	19,607

Governance costs include payments to the auditors of £5,433 (2023: £5,113) for audit fees.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	58	66

Employment costs	2024	2023
	£	£
Wages and salaries	1,779,852	1,868,050
Social security costs	160,731	171,080
Other pension costs	62,831	65,723
	2,003,414	2,104,853

The number of employees whose annual remuneration was £60,000 or more were:

	2024	2023
	Number	Number
£70,001 to £80,000	1	1

12 Termination benefits

Included in wages and salaries is £5,298 (2023: £39,044) which is made up of a termination payment and pay in lieu of notice. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

13 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	612	36,262	96,824	133,698
Additions	-	-	32,480	32,480
Disposals	-	-	(2,295)	(2,295)
At 31 March 2024	612	36,262	127,009	163,883
Depreciation and impairment				
At 1 April 2023	612	29,995	67,648	98,255
Depreciation charged in the year	-	4,937	22,812	27,749
Eliminated in respect of disposals	-	-	(2,295)	(2,295)
At 31 March 2024	612	34,932	88,165	123,709
Carrying amount				
At 31 March 2024	-	1,330	38,844	40,174
At 31 March 2023	-	6,267	29,176	35,443

14 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Other debtors	128,683	100,768
Prepayments and accrued income	13,397	13,800
	142,080	114,568

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	46,255	45,481
Other creditors	167,276	282,842
Client money fund	55,890	53,116
Accruals and deferred income	7,712	7,812
	277,133	389,251

16 Retirement benefit schemes

Defined contribution schemes

The charity contributes to personal pension schemes for the majority of its staff. They are defined contribution schemes and contributions are charged to the SOFA as they accrue.

The total pension charge in respect of defined contribution schemes was £62,831 (2023 - £65,723).

17 Unrestricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	1,096,576	2,307,635	(2,145,261)	1,258,950

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	1,155,502	2,202,839	(2,261,765)	1,096,576

18 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Tangible assets	40,174	-	40,174	35,443	-	35,443
Current assets/(liabilities)	1,218,776	-	1,218,776	1,061,133	-	1,061,133
	1,258,950	-	1,258,950	1,096,576	-	1,096,576

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	81,648	77,033

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The Pontesbury Project for People with Special Needs shares a close working relationship with The Pontesbury Housing Trust (PHT), another charitable company with common trustees. Many of the service users supported by the Domiciliary Care Agency rent their accommodation from The Pontesbury Housing Trust. The Project rents offices at Meadow Brook from The Pontesbury Housing Trust, along with other premises from which the support services are provided. A total of £27,000 was paid during the year in rent for these premises (2023 - £27,000).

The Pontesbury Project for People with Special Needs also provides administration services, use of a vehicle and maintenance charges for The Pontesbury Housing Trust. During the year £30,312 was paid to The Pontesbury Project for People with Special Needs for these services (2023 - £33,400).

At the year end £nil is due to/from The Pontesbury Housing Trust (2023 - £261 was due from The Pontesbury Housing Trust).

20 Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	162,375	(58,926)
Adjustments for:		
Investment income recognised in statement of financial activities	(19,854)	(5,738)
Gain on disposal of tangible fixed assets	(1,000)	(581)
Depreciation and impairment of tangible fixed assets	27,748	28,838
Movements in working capital:		
(Increase)/decrease in debtors	(27,512)	17,465
(Decrease)/increase in creditors	(112,118)	113,828
Increase/(decrease) in provisions	-	(413,543)
Cash generated from/(absorbed by) operations	29,639	(318,657)

21 Analysis of changes in net funds

The charity had no material debt during the year.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

England & Wales - Charity number 1123796

Accounts

Company Registration No. 06428225 (England and Wales)

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr I C Bradley Mrs J Cooke Rev S M Small Mr Philip Bradley Dr J P A Richardson
Secretary	Mrs J Withington
Charity number	1123796
Company number	06428225
Registered office	Meadow Brook Little Minsterley Shrewsbury Shropshire SY5 0BP
Auditor	James Holyoak & Parker Limited 1 Knights Court Archers Way Battlefield Enterprise Park Shrewsbury SY1 3GA

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

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THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Pontesbury Project is a charity, with a Christian ethos, for public benefit and its objects are:

- to provide a support service for people with learning disabilities, some of whom have associated mental health needs and behaviours that may challenge.
- to ensure that all accommodation where such a service is provided is affordable, safe and allows for community integration
- to promote such individual's privacy, dignity, choice, rights and fulfilment through the quality of experience and providing services without discrimination and based on need

The Pontesbury Project fulfils these objects by providing support services for adults with learning and other disabilities. These services are commissioned by the Local Authority. The charity is registered with the Care Quality Commission to provide care and specialist support for those with learning disabilities. The people that we support benefit from round the clock care and lead fulfilled, meaningful lives experiencing choice, privacy and social inclusion. We believe that society benefits from having adults with learning disabilities living in, and contributing to, the local community.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

Achievements and performance

Operational performance

The Pontesbury Project, as it is known, is contracted to provide support services for local authorities; our services are commissioned within the framework of Individual Service Fund contracts.

We were last formally inspected by the Care Quality Commission on 7th August 2018 and rated as "Good" in all areas.

The Charity has a close working relationship with the Pontesbury Housing Trust as described on page 3 of this report. This symbiotic relationship is key to the success of the Charity because the support we deliver is intrinsically linked with the provision of accommodation which is exempt from the housing benefit cap. This means that good quality local accommodation is available and affordable for the people we support. If our people were unable to live in their own homes, then we would be unable to provide support services within the Community.

The ongoing recruitment crisis across the social care sector has continued to affect the work of the Charity, resulting in a modest fall in staff numbers. Consequently, there has been a reduction in the support hours that we were able to deliver. We are hopeful that in the future it will be easier to recruit especially as there are so many people with learning disabilities who are waiting for a suitable placement in a supported service.

Whist the number of contracted support hours has fallen the quality of the support we deliver has not been compromised in any way. We continue to provide specialist bespoke services and were able to respond to changes in need for those we support.

Financial review

Total unrestricted income for the year was £2,202,839 and the Charity incurred a deficit of £58,926.

The deficit was anticipated and was due to our inflationary pay award being at higher rate than the inflationary increase received on our Local Authority Contracts. Our employees are our most important asset and the Board, mindful of the impact of the cost of living crisis, were keen to ensure that the Project continued to pay employees well.

Year-end reserves include net unrestricted current assets of £1,061,133, which is the equivalent of 24 weeks running expense. While the level of reserves is higher than set out in our reserves policy, set out below, they are considered reasonable given uncertainty in the care sector, high inflation rates and our ability to fulfil our contracts given recruitment and retention difficulties in the sector. Our services are procured by the council within the framework of Individual Service Fund contracts which can be terminated by the Council with only one month's notice.

Reserves policy

At the year end, unrestricted reserves totalled £1,096,576.

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Trustees consider it prudent that unrestricted reserves should be sufficient to:

- Ideally cover a minimum of 12 weeks running costs to ensure that the Charity can run efficiently and meet the needs of the service users. Additional reserves have been set aside due to uncertainties within the sector where we operate. As referred to in the financial review at the year ended 31 March 2021 the reserves are sufficient to cover 26 weeks running costs.
- Finance any specific project that has been identified to be undertaken within a year.
- To meet any anticipated additional cost associated with the sector in which we operate and the economy as a whole.

Investment policy and objectives

Cash in hand is needed to cover the running costs of the Charity. Cash is invested in safe, short notice accounts with major recognised banks and building societies.

Future developments

The Charity's primary strategy is to ensure that the people we support continue to receive the best quality care and support. The needs of some of our people are changing and we will continue to develop existing services to meet future need. In the short term our priority is to continue to consolidate our activities, restructure our head office and senior leadership team and to further improve systems, working practices and training programs to ensure that we deliver services to the highest standard. Recruitment in the sector is challenging and an area where we continue to focus. We praise God for all he has done through the work of the Project, to enable the people we support to live full, happy, independent lives.

Structure, governance and management

The Pontesbury Project for People with Special Needs was incorporated on 15 November 2007 (Company Number: 06428225) and is a company limited by guarantee. The company was granted charitable status on 21 April 2008 and is registered with the Charity Commission (Charity Number: 1123796). The company is constituted under a Memorandum of Association.

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

Dr I C Bradley
Mrs J Cooke
Rev S M Small
Mr Philip Bradley
Dr J P A Richardson
Mrs M Mccall (Resigned 27 May 2022)

Recruitment and appointment of Trustees

A prospective Director/Trustee is required to be a practicing Christian and is appointed by the serving Directors/ Trustees. Board members have a varied skill set and are well qualified to manage the work of the Charity. The Trustees have carried out a skills audit to ensure that all requisite skills were represented on the Board. All Trustees are passionate about meeting the needs of people with learning disabilities in the community. Trustees receive no remuneration and meet within the Management Committee to receive reports, review the activities of the Charity and plan for future developments.

Management of the Charity

The Board of Trustees meets regularly to oversee the work and development of the Charity. These meetings are also attended by members of the Senior Leadership Team.

Mr R M Anscomb-Gates served as Chief Executive until September 2022. Since then, Mrs H Haigh and Mrs J Withington have been appointed to be responsible for the day to day running of the Charity. Mrs Withington is employed as Company Secretary and Treasurer and Mrs Haigh is the appointed Registered Manager and CQC Nominated Individual.

Induction and training of Trustees

New Trustees are invited to visit services operated by the Pontesbury Project and attend a management meeting before appointment. This helps them to understand the nature and work of the Charity. Trustees have a role description and subscribe to a code of conduct. All Trustees have access to Charity Commission and NCVO publications and resources and keep up to date, attending training courses when able.

Payment of key personnel

The pay of the executive management team is reviewed regularly.

Relationship with related parties

The Financial Review on page 2 discloses our close working relationship with the Pontesbury Housing Trust and the benefits of that relationship. The Pontesbury Housing Trust provides homes for people with learning disabilities who are supported by a care provider commissioned by the Local Authority. The Pontesbury Housing Trust is responsible for ensuring that tenants are supported by a suitable and registered provider in order that they can provide exempt and affordable accommodation. Their preferred provider is the Pontesbury Project. This working relationship also enables the Pontesbury Housing Trust to maintain, adapt and develop accommodation to meet the specific needs of people supported by the Pontesbury Project. The charity rents an office suite and recreational facilities, including a multisensory room, from the Pontesbury Housing Trust.

Fundraising

The Charity occassionally receives donations but does not engage in any fundraising activities.

Auditor

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

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the year the Board reviewed all risks and ensured that systems and procedures are in place to mitigate and manage those risks.

The Trustees are responsible for keeping accounting records and disclose with reasonable accuracy the financial position of the Charity and that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity, taking reasonable steps for the prevention and detection of fraud and other irregularities.

In recent years, the emergence of Covid-19 presented a risk of concern for the Charity, the sector in which it operates and the UK economy. The Trustees have considered the ongoing Covid-19 scenario and concluded that while it will continue to have some impact on the charity, this is a risk that can be well managed without significantly affecting the business of the Charity.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

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

Jane Cooke

Mrs J Cooke
Trustee
Dated: 19 September 2023

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of The Pontesbury Project for People With Special Needs for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

Opinion

We have audited the financial statements of The Pontesbury Project for People With Special Needs (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- 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.
- 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 statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax compliance regulations, employment law, Care Quality Commission compliance, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was a susceptibility to fraud. Based on our understanding, our procedures involved enquiries of management and those charged with governance, manual journal entry testing and the challenge of significant accounting estimates used in preparing the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Robert Humphreys BEng FCA (Senior Statutory Auditor)
for and on behalf of James Holyoak & Parker Limited

9 November 2023

Chartered Accountants
Statutory Auditor

1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
SY1 3GA

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	758	-	758	1,311	-	1,311
Charitable activities	5	2,195,762	225,569	2,421,331	2,156,571	203,258	2,359,829
Investments	4	5,738	-	5,738	2,045	-	2,045
Other income	6	581	-	581	19,124	-	19,124
Total income		2,202,839	225,569	2,428,408	2,179,051	203,258	2,382,309
Expenditure on:							
Charitable activities	7	2,261,765	225,569	2,487,334	2,222,536	203,258	2,425,794
Net expenditure for the year/ Net movement in funds		(58,926)	-	(58,926)	(43,485)	-	(43,485)
Fund balances at 1 April 2022		1,155,502	-	1,155,502	1,198,987	-	1,198,987
Fund balances at 31 March 2023		1,096,576	-	1,096,576	1,155,502	-	1,155,502

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		35,443		32,700
Current assets					
Debtors	13	114,568		132,033	
Cash at bank and in hand		1,335,816		1,679,735	
		1,450,384		1,811,768	
Creditors: amounts falling due within one year	14	(389,251)		(275,423)	
Net current assets			1,061,133		1,536,345
Total assets less current liabilities			1,096,576		1,569,045
Provisions for liabilities			-		(413,543)
Net assets			1,096,576		1,155,502
Income funds					
Unrestricted funds			1,096,576		1,155,502
			1,096,576		1,155,502

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

The financial statements were approved by the Trustees on 19 September 2023

J P A Richardson

Dr J P A Richardson
Trustee

Company Registration No. 06428225

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(318,657)		78,923
Investing activities					
Purchase of tangible fixed assets		(31,581)		(43,165)	
Proceeds on disposal of tangible fixed assets		581		19,124	
Investment income received		5,738		2,045	
Net cash used in investing activities			(25,262)		(21,996)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(343,919)		56,927
Cash and cash equivalents at beginning of year			1,679,735		1,622,808
Cash and cash equivalents at end of year			1,335,816		1,679,735

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

The Pontesbury Project for People With Special Needs is a private company limited by guarantee incorporated in England and Wales. The registered office is Meadow Brook, Little Minsterley, Shrewsbury, Shropshire, SY5 0BP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

All income, including grant funding, is recognised when the charity is legally entitled to it, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

1.5 **Resources expended**

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

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

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

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

The policy of the charitable company is to capitalise fixed assets over £500.

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

Plant and machinery	33% on cost
Fixtures and fittings	33% on cost
Computers	33% on cost
Motor vehicles	33% on cost

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

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

1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1 Accounting policies **(Continued)**

1.12 Employee benefits

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

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

1.13 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activity in the period to which they relate.

1.14 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

1.15 Debtors

Prepayments are valued at the amount prepaid. Accrued income is recognised at the settlement amount due.

1.16 Creditors

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

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	758	1,311

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	5,738	2,045

5 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Local authority grant income	2,117,016	2,078,288
Contributions towards administration and vehicles	33,400	37,437
Client contributions	270,915	244,104
	2,421,331	2,359,829
Analysis by fund		
Unrestricted funds	2,195,762	2,156,571
Restricted funds	225,569	203,258
	2,421,331	2,359,829

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	581	19,124

7 Charitable activities

	Charitable activities 2023	Charitable activities 2022
	£	£
Staff costs	2,090,359	2,079,552
Depreciation and impairment	28,838	23,157
Rent and rates	27,000	32,996
Housekeeping	225,569	203,258
Premises	7,492	3,769
Vehicles	40,743	22,359
General expenses	47,726	41,449
	2,467,727	2,406,540
Share of governance costs (see note 9)	19,607	19,254
	2,487,334	2,425,794
Analysis by fund		
Unrestricted funds	2,261,765	2,222,536
Restricted funds	225,569	203,258
	2,487,334	2,425,794

8 Trustees

No remuneration or other benefits were paid to any trustee for the year ended 31 March 2023 nor for the year ended 31 March 2022.

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	-	14,494	14,494	14,141
Audit fees	-	5,113	5,113	5,113
	-	19,607	19,607	19,254
Analysed between				
Charitable activities	-	19,607	19,607	19,254

Governance costs includes payments to the auditors of £5,113 (2022- £5,113) for audit fees.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	66	68

Employment costs	2023 £	2022 £
Wages and salaries	1,868,050	1,861,567
Social security costs	171,080	164,780
Other pension costs	65,723	67,346
	2,104,853	2,093,693

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£70,001 to £80,000	1	-

11 Termination benefits

Included in wages and salaries is £39,044 which is made up of a termination payment and pay in lieu of notice. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

12 Tangible fixed assets

	Plant and machinery	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	7,540	1,249	32,276	75,961	117,026
Additions	-	-	3,986	27,595	31,581
Disposals	(7,540)	(637)	-	(6,732)	(14,909)
At 31 March 2023	-	612	36,262	96,824	133,698
Depreciation and impairment					
At 1 April 2022	7,540	1,249	21,135	54,402	84,326
Depreciation charged in the year	-	-	8,860	19,978	28,838
Eliminated in respect of disposals	(7,540)	(637)	-	(6,732)	(14,909)
At 31 March 2023	-	612	29,995	67,648	98,255
Carrying amount					
At 31 March 2023	-	-	6,267	29,176	35,443
At 31 March 2022	-	-	11,141	21,559	32,700

13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	100,768	114,576
Prepayments and accrued income	13,800	17,457
	114,568	132,033

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	45,481	49,858
Other creditors	282,842	44,190
Client money fund	53,116	173,941
Accruals and deferred income	7,812	7,434
	389,251	275,423

15 Retirement benefit schemes

The charity contributes to personal pension schemes for the majority of its staff. They are defined contribution schemes and contributions are charged to the SOFA as they accrue.

The total pension charge in respect of defined contribution schemes was £65,723 (2022 - £67,346).

16 Provisions for liabilities

	2023	2022
	£	£
Local Authority Grant rebate	-	413,543

17 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	35,443	-	35,443	32,700	-	32,700
Current assets/(liabilities)	1,061,133	-	1,061,133	1,536,345	-	1,536,345
Provisions	-	-	-	(413,543)	-	(413,543)
	1,096,576	-	1,096,576	1,155,502	-	1,155,502

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	77,033	70,643

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The Pontesbury Project for People with Special Needs shares a close working relationship with The Pontesbury Housing Trust (PHT), another charitable company with common trustees. Many of the service users supported by the Domiciliary Care Agency rent their accommodation from The Pontesbury Housing Trust. The Project rents offices at Meadow Brook from The Pontesbury Housing Trust, along with other premises from which the support services are provided. A total of £27,000 was paid during the year in rent for these premises (2022 - £32,997).

The Pontesbury Project for People with Special Needs also provides administration services, use of a vehicle and maintenance charges for The Pontesbury Housing Trust. During the year £33,400 was paid to The Pontesbury Project for People with Special Needs for these services (2022 - £37,437).

At the year end £261 is due from The Pontesbury Housing Trust (2022 - £3,653 owed to The Pontesbury Housing Trust).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19	Cash generated from operations	2023 £	2022 £
	Deficit for the year	(58,926)	(43,485)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(5,738)	(2,045)
	Gain on disposal of tangible fixed assets	(581)	(19,124)
	Depreciation and impairment of tangible fixed assets	28,838	23,157
	Movements in working capital:		
	(Increase)/decrease in debtors	17,465	(79,833)
	Increase/(decrease) in creditors	113,828	(91,290)
	Increase/(decrease) in provisions	(413,543)	291,543
	Cash (absorbed by)/generated from operations	(318,657)	78,923

20 Analysis of changes in net funds

The charity had no debt during the year.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

England & Wales - Charity number 1123796

Accounts

Company Registration No. 06428225 (England and Wales)

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr I C Bradley Mrs J Cooke Rev S M Small Mr Philip Bradley Dr J P A Richardson
Secretary	Mrs J Withington
Charity number	1123796
Company number	06428225
Registered office	Meadow Brook Little Minsterley Shrewsbury Shropshire SY5 0BP
Auditor	James Holyoak & Parker Limited 1 Knights Court Archers Way Battlefield Enterprise Park Shrewsbury SY1 3GA

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

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THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Pontesbury Project is a charity, with a Christian ethos, for public benefit and its objects are:

- to provide a support service for people with learning disabilities, some of whom have associated mental health needs and behaviours that may challenge.
- to ensure that all accommodation where such a service is provided is affordable, safe and allows for community integration
- to promote such individual's privacy, dignity, choice, rights and fulfilment through the quality of experience and providing services without discrimination and based on need

The Pontesbury Project fulfils these objects by providing support services for adults with learning and other disabilities. These services are commissioned by the Local Authority. The charity is registered with the Care Quality Commission to provide care and specialist support for those with learning disabilities. The people that we support benefit from round the clock care and lead fulfilled, meaningful lives experiencing choice, privacy and social inclusion. We believe that society benefits from having adults with learning disabilities living in, and contributing to, the local community.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

Achievements and performance

Operational performance

The Pontesbury Project, as it is known, is contracted to provide support services for local authorities; our services are commissioned within the framework of Individual Service Fund contracts.

We were last formally inspected by the Care Quality Commission on 7th August 2018 and rated as "Good" in all areas.

The Charity has a close working relationship with the Pontesbury Housing Trust as described on page 3 of this report. This symbiotic relationship is key to the success of the Charity because the support we deliver is intrinsically linked with the provision of accommodation which is exempt from the housing benefit cap. This means that good quality local accommodation is available and affordable for the people we support. If our people were unable to live in their own homes, then we would be unable to provide support services within the Community.

The Charity continued to face huge challenges as a result of the continuing Covid-19 pandemic. We were able to keep those we support safe by implementing infection control policies and procedures in line with guidance from Public Health England, the Local Authority and Care Quality Commission. Staff shortages due to Covid-19 and the recruitment crisis in social care has been problematic. Whilst we have been able to keep our people safe, we have been unable to deliver all contracted support hours and consequently this has reduced our income. Sadly, we temporarily closed one of our services when a supported person passed away. This is because we are unable to provide a service for new people due to a reduction is staffing capacity.

Financial review

Total unrestricted income for the year was £2,179,051 and the Charity incurred a deficit of £43,485. These figures include an additional provision for the refund due to Shropshire Council for service hours not fulfilled in the previous financial year.

In both 2020/21 and 2021/22 the Project was unable to deliver all contracted support hours and provision was made to repay Shropshire Council. Subsequent to the financial year-end the rebate due to the Council was formally agreed and is included in balance sheet creditors.

Year-end reserves include net unrestricted current assets of £1,155,502, which is the equivalent of 26 weeks running expense. While the level of reserves is higher than set out in our reserves policy, as set out below, they are considered reasonable given uncertainty in the care sector, the possibility of local authority cuts and our ability to fulfil our contracts given recruitment and retention difficulties in the sector. We anticipate costs to significantly increase as the UK is experiencing high levels of cost inflation. Our services are procured by the council within the framework of Individual Service Fund contracts which can be terminated by the Council with only one month's notice.

Reserves policy

At the year end, unrestricted reserves totalled £1,155,502.

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Trustees consider it prudent that unrestricted reserves should be sufficient to:

- Ideally cover a minimum of 12 weeks running costs to ensure that the Charity can run efficiently and meet the needs of the service users. Additional reserves have been set aside due to uncertainties within the sector where we operate. As referred to in the financial review at the year ended 31 March 2021 the reserves are sufficient to cover 26 weeks running costs.
- Finance any specific project that has been identified to be undertaken within a year.
- To meet any anticipated additional cost associated with the sector in which we operate and the economy as a whole.

Investment policy and objectives

Cash in hand is needed to cover the running costs of the Charity. Cash is invested in safe, short notice accounts with major recognised banks and building societies.

Future developments

The Charity's primary strategy is to ensure that the people we support continue to receive the best quality care and support. In the short term our priority is to continue to consolidate our activities and to further improve systems, working practices and training programs to ensure that we deliver services to the highest standard. Recruitment in the sector is challenging and an area where we need continued focus. The charity will also explore the possibility of further developing our services to meet the needs of vulnerable people with learning disabilities including the changing needs of those we already support. We praise God for all he has done through the work of the Project, to enable the people we support to live full, happy, independent lives.

Structure, governance and management

The Pontesbury Project for People with Special Needs was incorporated on 15 November 2007 (Company Number: 06428225) and is a company limited by guarantee. The company was granted charitable status on 21 April 2008 and is registered with the Charity Commission (Charity Number: 1123796). The company is constituted under a Memorandum of Association.

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

Dr I C Bradley
Mrs J Cooke
Rev S M Small
Mr Philip Bradley
Dr J P A Richardson
Mrs M Mccall (Appointed 8 December 2021 and resigned 27 May 2022)

Recruitment and appointment of Trustees

A prospective Director/Trustee is required to be a practicing Christian and is appointed by the serving Directors/ Trustees. Board members have a varied skill set and are well qualified to manage the work of the Charity. The Trustees have carried out a skills audit to ensure that all requisite skills were represented on the Board. All Trustees are passionate about meeting the needs of people with learning disabilities in the community. Trustees receive no remuneration and meet within the Management Committee to receive reports, review the activities of the Charity and plan for future developments.

Management of the Charity

The Board of Trustees meets regularly to oversee the work and development of the Charity. These meetings are also attended by the Chief Executive, Registered Manager, Company Secretary and a volunteer with a long-standing involvement with the Charity.

The Trustees have appointed Mr R M Anscomb-Gates as Chief Executive, responsible for the day to day running of the Charity and advising the Board on strategic matters. Mrs J Withington is employed as Company Secretary and Treasurer and Mrs H Haigh is the appointed registered manager of the domiciliary care agency.

Induction and training of Trustees

New Trustees are invited to visit services operated by the Pontesbury Project and attend a management meeting before appointment. This helps them to understand the nature and work of the Charity. Trustees have a role description and subscribe to a code of conduct. All Trustees have access to Charity Commission and NCVO publications and resources and keep up to date, attending training courses when able.

Payment of key personnel

The pay of the executive management team is reviewed regularly.

Relationship with related parties

The Financial Review on page 2 discloses our close working relationship with the Pontesbury Housing Trust and the benefits of that relationship. The Pontesbury Housing Trust provides homes for people with learning disabilities who are supported by a care provider commissioned by the Local Authority. The Pontesbury Housing Trust is responsible for ensuring that tenants are supported by a suitable and registered provider in order that they can provide exempt and affordable accommodation. Their preferred provider is the Pontesbury Project. This working relationship also enables the Pontesbury Housing Trust to maintain, adapt and develop accommodation to meet the specific needs of people supported by the Pontesbury Project. The charity rents an office suite and recreational facilities, including a multisensory room, from the Pontesbury Housing Trust.

Fundraising

The Charity occassionally receives donations but does not engage in any fundraising activities.

Auditor

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

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

FOR THE YEAR ENDED 31 MARCH 2022

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the year the Board reviewed all risks and ensured that systems and procedures are in place to mitigate and manage those risks.

The Trustees are responsible for keeping accounting records and disclose with reasonable accuracy the financial position of the Charity and that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity, taking reasonable steps for the prevention and detection of fraud and other irregularities.

More recently the emergence of Covid-19 is a new risk that presents concern for the Charity, the sector in which it operates and the UK economy. The Trustees have considered the ongoing Covid-19 scenario and concluded that while it will continue to have some impact on the charity, this is a risk that can be well managed without significantly affecting the business of the Charity.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

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

Jan Cooke.

Mrs J Cooke
Trustee
Dated: 17 October 2022

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of The Pontesbury Project for People With Special Needs for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

Opinion

We have audited the financial statements of The Pontesbury Project for People With Special Needs (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax compliance regulations, employment law, Care Quality Commission compliance, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was a susceptibility to fraud. Based on our understanding, our procedures involved enquiries of management and those charged with governance, manual journal entry testing, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Robert Humphreys BEng FCA (Senior Statutory Auditor)
for and on behalf of James Holyoak & Parker Limited 17 October 2022

Chartered Accountants
Statutory Auditor

1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
SY1 3GA

James Holyoak & Parker Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	3	1,311	-	1,311	3,889	-	3,889
Charitable activities	5	2,156,571	203,258	2,359,829	2,565,411	353,569	2,918,980
Investments	4	2,045	-	2,045	3,650	-	3,650
Other income	6	19,124	-	19,124	25	-	25
Total income		2,179,051	203,258	2,382,309	2,572,975	353,569	2,926,544
Expenditure on:							
Charitable activities	7	2,222,536	203,258	2,425,794	2,426,861	353,569	2,780,430
Other	11	-	-	-	8	-	8
Total expenditure		2,222,536	203,258	2,425,794	2,426,869	353,569	2,780,438
Net (expenditure)/income for the year/ Net movement in funds		(43,485)	-	(43,485)	146,106	-	146,106
Fund balances at 1 April 2021		1,198,987	-	1,198,987	1,052,881	-	1,052,881
Fund balances at 31 March 2022		1,155,502	-	1,155,502	1,198,987	-	1,198,987

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**12**		32,700		12,692
Current assets					
Debtors	**14**	132,033		52,200	
Cash at bank and in hand		1,679,735		1,622,808	
		1,811,768		1,675,008	
Creditors: amounts falling due within one year	**15**	(275,423)		(366,713)	
Net current assets			1,536,345		1,308,295
Total assets less current liabilities			1,569,045		1,320,987
Provisions for liabilities			(413,543)		(122,000)
Net assets			1,155,502		1,198,987
Income funds					
Unrestricted funds			1,155,502		1,198,987
			1,155,502		1,198,987

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

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

The financial statements were approved by the Trustees on 17 October 2022

Dr J P A Richardson
Trustee

Company Registration No. 06428225

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**20**		78,923		365,697
Investing activities					
Purchase of tangible fixed assets		(43,165)		(11,770)	
Proceeds on disposal of tangible fixed assets		19,124		25	
Investment income received		2,045		3,650	
Net cash used in investing activities			(21,996)		(8,095)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			56,927		357,602
Cash and cash equivalents at beginning of year			1,622,808		1,265,206
Cash and cash equivalents at end of year			1,679,735		1,622,808

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Company information

The Pontesbury Project for People With Special Needs is a private company limited by guarantee incorporated in England and Wales. The registered office is Meadow Brook, Little Minsterley, Shrewsbury, Shropshire, SY5 0BP.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

2.2 Going concern

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

2.3 Charitable funds

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

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

2.4 Incoming resources

All income, including grant funding, is recognised when the charity is legally entitled to it, the amounts can be measured reliably, and it is probable that income will be received.

2 Accounting policies **(Continued)**

2.5 **Resources expended**

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

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

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

2.6 Tangible fixed assets

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

The policy of the charitable company is to capitalise fixed assets over £500.

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

Plant and machinery	33% on cost
Fixtures and fittings	33% on cost
Computers	33% on cost
Motor vehicles	33% on cost

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

2.7 Impairment of fixed assets

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

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Accounting policies **(Continued)**

2.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.10 Taxation

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

2.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

2 Accounting policies **(Continued)**

2.12 Employee benefits

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

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

2.13 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activity in the period to which they relate.

2.14 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

2.15 Debtors

Prepayments are valued at the amount prepaid. Accrued income is recognised at the settlement amount due.

2.16 Creditors

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,311	3,889

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	2,045	3,650

5 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Local authority grant income	2,078,288	2,397,425
Contributions towards administration and vehicles	37,437	18,312
Client contributions	244,104	400,061
In-house grocery shop	-	103,182
	2,359,829	2,918,980
Analysis by fund		
Unrestricted funds	2,156,571	2,565,411
Restricted funds	203,258	353,569
	2,359,829	2,918,980

6 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Net gain on disposal of tangible fixed assets	19,124	25

7 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Staff costs	2,079,552	2,016,779
Depreciation and impairment	23,157	12,544
Rent and rates	32,996	36,600
Housekeeping	203,258	353,569
Premises	3,769	3,451
Vehicles	22,359	25,656
General expenses	41,449	31,689
Consultancy	-	42,010
Donations	-	100,300
In-house grocery shop	-	136,112
Covid-19 costs	-	1,794
	2,406,540	2,760,504
Share of governance costs (see note 8)	19,254	19,926
	2,425,794	2,780,430
Analysis by fund		
Unrestricted funds	2,222,536	2,426,861
Restricted funds	203,258	353,569
	2,425,794	2,780,430

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	-	14,141	14,141	-	14,783	14,783
Audit fees	-	5,113	5,113	-	5,143	5,143
	-	19,254	19,254	-	19,926	19,926
Analysed between						
Charitable activities	-	19,254	19,254	-	19,926	19,926

Governance costs includes payments to the auditors of £5,113 (2021- £5,143) for audit fees.

9 Trustees

No remuneration or other benefits were paid to any trustee for the year ended 31 March 2022 nor for the year ended 31 March 2021.

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	68	69

Employment costs	2022 £	2021 £
Wages and salaries	1,861,567	1,808,398
Social security costs	164,780	158,751
Other pension costs	67,346	64,413
	2,093,693	2,031,562

There were no employees whose annual remuneration was £60,000 or more.

11 Other

	Total £ 2022	Unrestricted funds 2021
Financing costs	-	8

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

	Plant and machinery	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	7,540	1,249	21,450	75,640	105,879
Additions	-	-	10,826	32,339	43,165
Disposals	-	-	-	(32,018)	(32,018)
At 31 March 2022	7,540	1,249	32,276	75,961	117,026
Depreciation and impairment					
At 1 April 2021	7,540	1,249	10,589	73,809	93,187
Depreciation charged in the year	-	-	10,546	12,611	23,157
Eliminated in respect of disposals	-	-	-	(32,018)	(32,018)
At 31 March 2022	7,540	1,249	21,135	54,402	84,326
Carrying amount					
At 31 March 2022	-	-	11,141	21,559	32,700
At 31 March 2021	-	-	10,861	1,831	12,692

13 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,794,311	1,642,740
Carrying amount of financial liabilities		
Measured at amortised cost	225,565	319,938

Financial assets measured at amortised cost consists of other debtors and cash at bank and in hand.

Financial liabilties measured at amortised cost consists of accruals, other creditors and client money fund balances.

In relation to the debt instruments measured at amortised cost, interest income of £2,045 (2021 £3,650) has been recognised in the year.

14 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	114,576	19,932
Prepayments and accrued income	17,457	32,268
	132,033	52,200

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	49,858	46,775
Other creditors	44,190	43,282
Client money fund	173,941	251,496
Accruals and deferred income	7,434	25,160
	275,423	366,713

16 Retirement benefit schemes

The charity contributes to personal pension schemes for the majority of its staff. They are defined contribution schemes and contributions are charged to the SOFA as they accrue.

The total pension charge in respect of defined contribution schemes was £67,346 (2021 - £64,413).

17 Provisions for liabilities

	2022	2021
	£	£
Local Authority Grant rebate	413,543	122,000

Movements on provisions:

	Local Authority Grant rebate
	£
At 1 April 2021	122,000
Additional provisions in the year	291,543
At 31 March 2022	413,543

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	32,700	-	32,700	12,692	-	12,692
Current assets/(liabilities)	1,536,345	-	1,536,345	1,308,295	-	1,308,295
Provisions	(413,543)	-	(413,543)	(122,000)	-	(122,000)
	1,155,502	-	1,155,502	1,198,987	-	1,198,987

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	70,643	68,242

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The Pontesbury Project for People with Special Needs shares a close working relationship with The Pontesbury Housing Trust (PHT), another charitable company with common trustees. Many of the service users supported by the Domiciliary Care Agency rent their accommodation from The Pontesbury Housing Trust. The Project rents offices at Meadow Brook from The Pontesbury Housing Trust, along with other premises from which the support services are provided. A total of £32,997 was paid during the year in rent for these premises (2021 - £36,600).

The Pontesbury Project for People with Special Needs also provides administration services, use of a vehicle and maintenance charges for The Pontesbury Housing Trust. During the year £37,437 was paid to The Pontesbury Project for People with Special Needs for these services (2021 - £18,312).

In 2021 The Pontesbury Project for People with Special Needs made an unrestricted donation of £100,000 to The Pontesbury Housing Trust. There has not been a donation made in 2022.

At the year end £3,653 is owed to The Pontesbury Housing Trust (2021 - £5,180).

20 Cash generated from operations

	2022	2021
	£	£
(Deficit)/surpus for the year	(43,485)	146,106
Adjustments for:		
Investment income recognised in statement of financial activities	(2,045)	(3,650)
Gain on disposal of tangible fixed assets	(19,124)	(25)
Depreciation and impairment of tangible fixed assets	23,157	12,544
Movements in working capital:		
(Increase)/decrease in debtors	(79,833)	(12,286)
(Decrease)/increase in creditors	(91,290)	101,008
Increase/(decrease) in provisions	291,543	122,000
Cash generated from operations	78,923	365,697

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

England & Wales - Charity number 1123796

Accounts

Charity Registration No. 1123796

Company Registration No. 06428225 (England and Wales)

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr I C Bradley	
	Mrs J Cooke	
	Rev S M Small	
	Mr Philip Bradley	(Appointed 28 January 2021)
	Dr J P A Richardson	
Secretary	Mrs J Withington	
Charity number	1123796	
Company number	06428225	
Registered office	Meadow Brook Little Minsterley Shrewsbury Shropshire SY5 0BP	
Auditor	James Holyoak & Parker Limited 1 Knights Court Archers Way Battlefield Enterprise Park Shrewsbury SY1 3GA	

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

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THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Pontesbury Project is a charity, with a Christian ethos, for public benefit and its objects are:

- to provide a support service for people with learning disabilities, some of whom have associated mental health needs and behaviours that may challenge.
- to ensure that all accommodation where such a service is provided is affordable, safe and allows for community integration
- to promote such individual's privacy, dignity, choice, rights and fulfilment through the quality of experience and providing services without discrimination and based on need

The Pontesbury Project fulfils these objects by providing support services for adults with learning and other disabilities. These services are commissioned by the Local Authority. The charity is registered with the Care Quality Commission to provide care and specialist support for those with learning disabilities. The people that we support benefit from round the clock care and lead fulfilled, meaningful lives experiencing choice, privacy and social inclusion. We believe that society benefits from having adults with learning disabilities living in, and contributing to, the local community.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

Achievements and performance

Operational performance

The Pontesbury Project, as it is known is contracted to provide support services for local authorities; our services are commissioned within the framework of Individual Service Fund contracts.

We were last formally inspected by the Care Quality Commission on 7th August 2018 and rated as "Good" in all areas.

The Charity has a close working relationship with the Pontesbury Housing Trust as described on page 3 of this report. This symbiotic relationship is key to the success of the Charity because the support we deliver is intrinsically linked with the provision of accommodation which is exempt from the housing benefit cap. This means that good quality local accommodation is available and affordable for the people we support. If our people were unable to live in their own homes, then we would be unable to provide support services within the Community.

The Covid-19 pandemic presented huge challenges to the work of the Project. We were able to keep those we support safe by implementing infection control policies and procedures in line with guidance from Public Health England, the Local Authority and Care Quality Commission. This included minimising staff movement between services, using PPE and setting up a food distribution centre to avoid the need to visit supermarkets. Whilst we experienced staff shortages, the hard work, commitment and professionalism of our staff team has ensured that nobody we support contracted Covid-19.

Financial review

Total unrestricted incoming resources for the period were £2,572,975 and the Charity generated a surplus of £146,106. The surplus generated has enabled us to maintain our working capital, which is the equivalent of 26 weeks' running expenses. Year-end reserves include net unrestricted current assets of £1,186,295. This may seem high but was considered by the Trustees to be vital given uncertainty in the care sector, the possibility of local authority cuts and our ability to fulfil our contracts given recruitment and retention difficulties in the sector. Our services are procured by the council within the framework of Individual Service Fund contracts which can be terminated by the Council with only one month's notice.

Reserves policy

At the year end, unrestricted reserves totalled £1,198,987.

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Trustees consider it prudent that unrestricted reserves should be sufficient to:

- Ideally cover a minimum of 12 weeks running costs to ensure that the Charity can run efficiently and meet the needs of the service users. Additional reserves have been set aside due to uncertainties within the sector where we operate. As referred to in the financial review at the year ended 31 March 2021 the reserves are sufficient to cover 26 weeks running costs.
- Finance any specific project that has been identified to be undertaken within a year.
- To meet any anticipated additional cost associated with the sector in which we operate and the economy as a whole.

Investment policy and objectives

Cash in hand is needed to cover the running costs of the Charity. Cash is invested in safe, short notice accounts with major recognised banks and building societies.

Future developments

The Charity's primary strategy is to ensure that the people we support continue to receive the best quality care and support. In the short term our priority is to continue to operate in a way that keeps our people and employees safe during the ongoing Covid-19 pandemic. The charity, under the management of our new Chief Executive, plans to consolidate its' activities and to further improve our systems, working practices and training programs to ensure that we deliver services to the highest standard. Recruitment in the sector is challenging and an area where we need to focus. The charity will also explore the possibility of further developing our services to meet the needs of vulnerable people with learning disabilities including the changing needs of those we already support. We praise God for all he has done through the work of the Project, to enable the people we support to live full, happy, independent lives.

Structure, governance and management

The Pontesbury Project for People with Special Needs was incorporated on 15 November 2007 (Company Number: 06428225) and is a company limited by guarantee. The company was granted charitable status on 21 April 2008 and is registered with the Charity Commission (Charity Number: 1123796). The company is constituted under a Memorandum of Association.

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

Dr I C Bradley
Mrs J Cooke
Rev S M Small
Mr Philip Bradley (Appointed 28 January 2021)
Dr J P A Richardson

Recruitment and appointment of Trustees

A prospective Director/Trustee is required to be a practicing Christian and is appointed by the serving Directors/Trustees. Board members have a varied skill set and are well qualified to manage the work of the Charity. The Trustees have carried out a skills audit to ensure that all requisite skills were represented on the Board. All Trustees are passionate about meeting the needs of people with learning disabilities in the community. Trustees receive no remuneration and meet within the Management Committee to receive reports, review the activities of the Charity and plan for future developments.

Management of the Charity

A management committee meets regularly to oversee the work and development of the Charity. The committee is comprised of the Trustees (Directors), Company Secretary, Chief Executive, Registered Manager and other individuals chosen for their expertise and professional background.

The Trustees have appointed a Chief Executive to be responsible for the day to day running of the charity. Until her retirement on 5th April 2021, the role of Chief Executive was fulfilled Mrs J A Curtis. Mrs Curtis served as Chief Executive of the Charity since its formation having previously served in this role for its predecessor, an unincorporated Charity (now dissolved) since 1993.The Trustees wish Mrs Curtis well for her retirement and will be forever grateful for the way in which she developed and oversaw the growth and running of the Charity.

On 1st April 2021, Mr R M Anscomb-Gates was appointed as Chief Executive. Mr Anscomb-Gates has a wealth of experience in adult social care with expertise in learning disabilities – we look forward to a new chapter in the life of the Project.

The Board has appointed Mrs J Withington as Company Secretary and Treasurer. Mrs H Haigh is the appointed registered manager of the domiciliary care agency.

Induction and training of Trustees

New Trustees are invited to visit services operated by the Pontesbury Project and attend a management meeting before appointment. This helps them to understand the nature and work of the Charity. Trustees have a role description and subscribe to a code of conduct. All Trustees have access to Charity Commission and NCVO publications and resources and keep up to date, attending training courses when able.

Payment of key personnel

The pay of the executive management team is reviewed regularly.

Relationship with related parties

The Financial Review on page 1 discloses our close working relationship with the Pontesbury Housing Trust and the benefits of that relationship. The Pontesbury Housing Trust provides homes for people with learning disabilities who are supported by a care provider commissioned by the Local Authority. The Pontesbury Housing Trust is responsible for ensuring that tenants are supported by a suitable and registered provider in order that they can provide exempt and affordable accommodation. Their preferred provider is the Pontesbury Project. This working relationship also enables the Pontesbury Housing Trust to maintain, adapt and develop accommodation to meet the specific needs of people supported by the Pontesbury Project. The charity rents an office suite and recreational facilities, including a multisensory room, from the Pontesbury Housing Trust.

Fundraising

The Charity occassionally receives donations but does not engage in any fundraising activities.

Auditor

James Holyoak & Parker Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

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

FOR THE YEAR ENDED 31 MARCH 2021

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the year the Board reviewed all risks and ensured that systems and procedures are in place to mitigate and manage those risks.

The Trustees are responsible for keeping accounting records and disclose with reasonable accuracy the financial position of the Charity and that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity, taking reasonable steps for the prevention and detection of fraud and other irregularities.

More recently the emergence of Covid-19 is a new risk that presents concern for the Charity, the sector in which it operates and the UK economy. The Trustees have considered the ongoing Covid-19 scenario and concluded that while it will continue to have some impact on the charity, this is a risk that can be well managed without significantly affecting the business of the Charity.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

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

Jan Cooke

Mrs J Cooke
Trustee
Dated: 8 December 2021

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also the directors of The Pontesbury Project for People With Special Needs for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

Opinion

We have audited the financial statements of The Pontesbury Project for People With Special Needs (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax compliance regulations, employment law, Care Quality Commission compliance, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was a susceptibility to fraud. Based on our understanding, our procedures involved enquiries of management and those charged with governance, manual journal entry testing, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

Mr Robert Humphreys BEng FCA (Senior Statutory Auditor)
for and on behalf of James Holyoak & Parker Limited

14 December 2021

Chartered Accountants
Statutory Auditor

1 Knights Court
Archers Way
Battlefield Enterprise Park
Shrewsbury
SY1 3GA

James Holyoak & Parker Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	3	3,889	-	3,889	-	-	-
Charitable activities	4	2,565,411	353,569	2,918,980	2,315,304	351,397	2,666,701
Investments	5	3,650	-	3,650	5,426	-	5,426
Other income	6	25	-	25	61	-	61
Total Income		2,572,975	353,569	2,926,544	2,320,791	351,397	2,672,188
Expenditure on:							
Charitable activities	7	2,426,861	353,569	2,780,430	2,143,961	351,397	2,495,358
Other	11	8	-	8	-	-	-
Total resources expended		2,426,869	353,569	2,780,438	2,143,961	351,397	2,495,358
Net income for the year/ Net movement in funds		146,106	-	146,106	176,830	-	176,830
Fund balances at 1 April 2020		1,052,881	-	1,052,881	876,051	-	876,051
Fund balances at 31 March 2021		1,198,987	-	1,198,987	1,052,881	-	1,052,881

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**12**		12,692		13,466
Current assets					
Debtors	**14**	52,200		39,914	
Cash at bank and in hand		1,622,808		1,265,206	
		1,675,008		1,305,120	
Creditors: amounts falling due within one year	**15**	(366,713)		(265,705)	
Net current assets			1,308,295		1,039,415
Total assets less current liabilities			1,320,987		1,052,881
Provisions for liabilities			(122,000)		-
Net assets			1,198,987		1,052,881
Income funds					
Unrestricted funds			1,198,987		1,052,881
			1,198,987		1,052,881

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

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

The financial statements were approved by the Trustees on 8 December 2021

Jane Cooke

Mrs J Cooke
Trustee

Company Registration No. 06428225

THE PONTESBURY PROJECT FOR PEOPLE WITH SPECIAL NEEDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	20		365,697		122,002
Investing activities					
Purchase of tangible fixed assets		(11,770)		(14,535)	
Proceeds on disposal of tangible fixed assets		25		895	
Investment income received		3,650		5,426	
Net cash used in investing activities			(8,095)		(8,214)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			357,602		113,788
Cash and cash equivalents at beginning of year			1,265,206		1,151,418
Cash and cash equivalents at end of year			1,622,808		1,265,206

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

The Pontesbury Project for People With Special Needs is a private company limited by guarantee incorporated in England and Wales. The registered office is Meadow Brook, Little Minsterley, Shrewsbury, Shropshire, SY5 0BP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared on the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

All income, including grant funding, is recognised when the charity is legally entitled to it, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

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

The policy of the charitable company is to capitalise fixed assets over £500.

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

Plant and machinery	33% on cost
Fixtures and fittings	33% on cost
Computers	33% on cost
Motor vehicles	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

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

1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.12 Employee benefits

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

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

1.13 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activity in the period to which they relate.

1.14 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

1 Accounting policies **(Continued)**

1.15 Debtors

Prepayments are valued at the amount prepaid. Accrued income is recognised at the settlement amount due.

1.16 Creditors

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

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total
	2021	2020
	£	£
Donations and gifts	3,889	-

4 Charitable activities

	Local Authority grants	Contributions towards administration and vehicles	Client contributions	In-house grocery shop	Total 2021	Local Authority grants	Contributions towards administration and vehicles	Client contributions	Total 2020
	2021	2021	2021	2021		2020	2020	2020	
	£	£	£	£	£	£	£	£	£
Sales within charitable activities	2,397,425	18,312	400,061	103,182	2,918,980	2,222,170	18,312	426,219	2,666,701
Analysis by fund									
Unrestricted funds	2,397,425	18,312	46,492	103,182	2,565,411	2,222,170	18,312	74,822	2,315,304
Restricted funds	-	-	353,569	-	353,569	-	-	351,397	351,397
	2,397,425	18,312	400,061	103,182	2,918,980	2,222,170	18,312	426,219	2,666,701

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	3,650	5,426

6 Other income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Net gain on disposal of tangible fixed assets	25	61

7 Charitable activities

	Charitable activities 2021	Charitable activities 2020
	£	£
Staff costs	2,016,779	1,917,385
Depreciation and impairment	12,544	9,602
Rent and rates	36,600	39,100
Housekeeping	353,569	351,397
Premises	3,451	2,621
Vehicles	25,656	30,521
General expenses	31,689	27,188
Consultancy	42,010	33,000
Donations	100,300	55,000
In-house grocery shop	136,112	-
Covid-19 costs	1,794	-
	2,760,504	2,465,814
Share of governance costs (see note 8)	19,926	29,544
	2,780,430	2,495,358
Analysis by fund		
Unrestricted funds	2,426,861	2,143,961
Restricted funds	353,569	351,397
	2,780,430	2,495,358

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	-	14,783	14,783	-	24,624	24,624
Audit fees	-	5,143	5,143	-	4,920	4,920
	-	19,926	19,926	-	29,544	29,544
Analysed between						
Charitable activities	-	19,926	19,926	-	29,544	29,544

Governance costs includes payments to the auditors of £5,143 (2020- £4,920) for audit fees.

9 Trustees

No remuneration or other benefits were paid to any trustee for the year ended 31 March 2021 nor for the year ended 31 March 2020.

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	69	73

Employment costs	£	£
Wages and salaries	1,808,398	1,728,159
Social security costs	158,751	148,621
Other pension costs	64,413	65,229
	2,031,562	1,942,009

There were no employees whose annual remuneration was £60,000 or more.

11 Other

	Unrestricted funds	Total
		£
	2021	2020
Financing costs	8	-

12 Tangible fixed assets

	Plant and machinery	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2020	7,540	1,249	9,680	78,135	96,604
Additions	-	-	11,770	-	11,770
Disposals	-	-	-	(2,495)	(2,495)
At 31 March 2021	7,540	1,249	21,450	75,640	105,879
Depreciation and impairment					
At 1 April 2020	7,540	1,249	3,653	70,696	83,138
Depreciation charged in the year	-	-	6,936	5,608	12,544
Eliminated in respect of disposals	-	-	-	(2,495)	(2,495)
At 31 March 2021	7,540	1,249	10,589	73,809	93,187
Carrying amount					
At 31 March 2021	-	-	10,861	1,831	12,692
At 31 March 2020	-	-	6,027	7,439	13,466

13 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,642,740	1,285,965
Carrying amount of financial liabilities		
Measured at amortised cost	319,938	226,491

Financial assets measured at amortised cost consists of other debtors and cash at bank and in hand.

Financial liabilties measured at amortised cost consists of accruals, other creditors and client money fund balances.

In relation to the debt instruments measured at amortised cost, interest income of £3,650 (2020 £5,426) has been recognised in the year.

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	19,932	20,759
Prepayments and accrued income	32,268	19,155
	52,200	39,914

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	46,775	39,214
Other creditors	43,282	28,117
Client money fund	251,496	191,707
Accruals and deferred income	25,160	6,667
	366,713	265,705

16 Retirement benefit schemes

The charity contributes to personal pension schemes for the majority of its staff. They are defined contribution schemes and contributions are charged to the SOFA as they accrue.

The total pension charge in respect of defined contribution schemes was £64,413 (2020 - £65,229).

17 Provisions for liabilities

	2021	2020
	£	£
Local Authority Grant rebate	122,000	-

Movements on provisions:

	Local Authority Grant rebate
	£
Additional provisions in the year	122,000

18 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	12,692	-	12,692	13,466	-	13,466
Current assets/ (liabilities)	1,308,295	-	1,308,295	1,039,415	-	1,039,415
Provisions	(122,000)	-	(122,000)	-	-	-
	1,198,987	-	1,198,987	1,052,881	-	1,052,881

19 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	68,242	51,780

Transactions with related parties
During the year the charity entered into the following transactions with related parties:

The Pontesbury Project for People with Special Needs shares a close working relationship with The Pontesbury Housing Trust (PHT), another charitable company with common trustees. Many of the service users supported by the Domiciliary Care Agency rent their accommodation from The Pontesbury Housing Trust. The Project rents offices at Meadow Brook from The Pontesbury Housing Trust, along with other premises from which the support services are provided. A total of £36,600 was paid during the year in rent for these premises (2020 - £39,100).

The Pontesbury Project for People with Special Needs also provides administration services and the use of a vehicle for The Pontesbury Housing Trust. During the year £18,312 was paid to The Pontesbury Project for People with Special Needs for these services (2020 - £18,312).

During the year The Pontesbury Project for People with Special Needs made an unrestricted donation of £100,000 to The Pontesbury Housing Trust.

At the year end £5,180 is owed to The Pontesbury Housing Trust (2020 - £4,311 owed from PHT).

20 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	146,106	176,830
Adjustments for:		
Investment income recognised in statement of financial activities	(3,650)	(5,426)
Gain on disposal of tangible fixed assets	(25)	(61)
Depreciation and impairment of tangible fixed assets	12,544	9,602
Movements in working capital:		
(Increase)/decrease in debtors	(12,286)	(19,529)
Increase/(decrease) in creditors	101,008	(39,414)
Increase/(decrease) in provisions	122,000	-
Cash generated from operations	365,697	122,002