

MEGAN BAKER HOUSE LTD

England & Wales · Charity number 1141827

Details

Other names MEGAN BAKER HOUSE, MBH, MEGAN BAKER HOUSE LTD

Status Registered

Legal form Charitable company

Company number 06052737

Registered 2011-05-11

Register [View on the Charity Commission register](#)

Contact

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Ledbury
Herefordshire
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Activities

Objects: TO ADVANCE THE EDUCATION AND RELIEVE SUFFERING OF PRIMARILY CHILDREN WITH MOTOR DISORDERS AND PROVIDE INFORMATION, ADVICE AND GUIDANCE TO THEIR FAMILIES AND CARERS IN PARTICULAR BY MEANS OF CONDUCTIVE EDUCATION.

Activities: To advance the education and relieve suffering of children and adults with motor disorders and provide information, advice, training and guidance to their families, carers and other stakeholders in their wellbeing, in particular by means of conductive education.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Gloucestershire
- Herefordshire
- Shropshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£444,099	£476,190	-	-
2024-03-31	£389,829	£417,025	-	-
2023-03-31	£411,513	£400,160	-	-
2022-03-31	£265,535	£333,206	-	-
2021-03-31	£488,856	£335,474	-	-

Trustees

Name	Role	Appointed
Dr Richard Charles James Wileman	Chair	2014-08-28
Clive Brooks		2023-01-02
Dr David George Gleaves PhD		2018-07-28
Julie Mears		2018-07-28
Lucinda Auger-Small		2019-03-31
Timothy Oakley		2014-07-28

MEGAN BAKER HOUSE LTD

England & Wales - Charity number 1141827

Accounts

Charity Registration No. 1141827 (England and Wales)

Charity Registration No. SC041763 (Scotland)

Company Registration No. 06052737 (England and Wales)

MEGAN BAKER HOUSE LTD

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2025

PAGES FOR FILING WITH REGISTRAR

MEGAN BAKER HOUSE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr R C J Wileman Mr T Oakley Dr D G Gleaves Ms J A Mears Mrs L Auger-Small Mr C Brooks
Charity number (England and Wales)	1141827
Charity number (Scotland)	SC041763
Company number	06052737
Principal address	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY
Registered office	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY
Independent examiner	Hawkins Priday Ltd 5 Bridge Street Hereford HR4 9DF
Senior Management Team	Mrs A Gough (Development Director) Mr J Gough (Chief Executive Officer)

MEGAN BAKER HOUSE LTD

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MEGAN BAKER HOUSE LTD

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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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

Our charity's purpose, as set out in the objects contained in the company memorandum of association are:

To advance the education and relieve suffering of children and adults with motor disorders and provide information, advice, training and guidance to their families, carers and other stakeholders in their wellbeing in particular by means of conductive education.

The charity is a centre for movement disorders and aims to help clients overcome a wide range of neurological conditions and enhance their independence, using techniques based on conductive education. Conductive education sees motor disorders as a problem of learning, oppose to a medical condition needing treatment. It was initially developed for the needs of children with cerebral palsy, but it is appropriate for any condition where the central nervous system affects the ability to coordinate and control movements. In childhood this includes cerebral palsy, developmental coordination disorder (DCD aka dyspraxia) and adults suffering from multiple sclerosis, stroke or Parkinson's disease. It can also be used to help those with acquired brain injury, in all age groups.

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

This year has been one of progress, resilience, and growth at Megan Baker House (MBH). Despite challenges in the wider funding landscape, our charity has achieved remarkable outcomes for children and adults with motor disorders. We expanded services, secured new facilities and strengthened partnerships with health, education and community organisations. On behalf of the Trustees, I extend heartfelt thanks to our dedicated staff, volunteers, supporters and partners who have helped us make such a difference in the lives of those we serve.

Executive summary

The year to March 2025, has been transformative for MBH. We welcomed new colleagues, broadened our reach and strengthened our financial foundations. During the year, approximately five hundred people benefited from our services; two hundred of all ages, with neurological disorders and three hundred other stakeholders received training and support. These included parents, partners and professionals from the health and education sectors. Eighty-eight new assessments were completed, demonstrating the increasing demand for our services.

A key milestone was the acquisition of Ledbury Two, our new facility opposite the main centre. Fully refurbished, it now provides two therapy rooms, an office, kitchen, and garden, significantly enhancing our capacity to help more clients.

Financially, MBH secured income of £557,432 (up 37.8%) including over £270,000 from grants and £144,000 from charitable services. Free reserves remain healthy at £166,000, equivalent to nearly five months of operational expenditure. A major highlight of the year was the award of a grant of £100,000 from the Edward Gostling Foundation, which will make a significant contribution to the longer-term stability of the charity.

The charity's continual emphasis on efficiency and the removal of costs not directly in support of our delivered services has resulted in a cost per client per year of approximately £2.5k, which we believe to be the lowest nationally.

Despite challenges, including staff sickness and the need for more trained conductive education specialists, our team's commitment has been exceptional.

MEGAN BAKER HOUSE LTD

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

Our services and impact

Children's Services

At MBH, every child, parent and carer is included in their learning journey, planning their programmes regardless of their condition or diagnoses. Through structured tasks and play, children with cerebral palsy, developmental coordination disorder (aka dyspraxia), and Down's Syndrome developed essential life skills, independence, and confidence. Sessions were delivered by Conductive Education (CE) Specialists, graduates in CE, supported by conductive assistants, many of whom are undertaking a CE degree, on their way to becoming fully qualified. Services were available Mon-Fri at our two centres in Ledbury and once per week at ten other venues, including four schools, across four counties. Children also attended daily, week-long intensive courses during their school holidays.

Adult Services

Our adult programmes continued to thrive and with the introduction of year-round services in January 2025, attendance by clients was no longer restricted to traditional school terms. This change has been particularly valued by older clients as it provided the continuity of services that are required to gain maximum benefit from CE sessions and enabled intensive week-long sessions during previously unavailable weeks. Conditions we helped included Parkinson's, multiple sclerosis, acquired brain injury and stroke.

Schools and Outreach

MBH strengthened partnerships across Herefordshire with Westfield, Barrs Court, Weobley, and the Orchard Trust Academy group. Training and targeted support allowed teaching staff and SENCOs to embed conductive practices in classrooms.

The charity's partnership with Westfield School has grown during the year and demonstrated the value of our interventions for pupils and training for staff. MBH visited weekly to deliver CE sessions throughout the academic year. During this time, fifteen pupils accessed CE as part of their school day. "The regular presence of CE specialists on-site has provided valuable support, guidance and training for our teachers and teaching assistants, helping to embed CE principles into everyday classroom practice."

Termly targets for each pupil were developed collaboratively, considering the individual needs of the pupils, the insights of class teachers, and the expertise of the CE specialists from Megan Baker House. This collaborative approach ensured that each pupil's needs were met effectively and their independence was continually promoted.

Teaching assistants accompanied pupils to their sessions, allowing them to observe and develop their own skills and understanding. This had a direct impact on classroom practice, as they were better equipped to support the pupils during the rest of the school day.

MBH also trained three of the school's teaching assistants who attained their Level 3 Conductive Assistant qualification.

Schools paid the full cost of our services, further supporting the sustainability of the charity.

Training and Placements

The charity hosted students from local colleges and universities, providing them access to the unique world of CE, the chance to interact with our beneficiaries and experience the challenges they face and improved outcomes achieved when attending MBH.

Achievements and performance

Financial review

MBH maintains the unique property of providing the lowest costs per client of any conductive education centre in the UK, ensuring excellent value and direct impact for donors.

The total income achieved in the year was £537,432, which was £147,603 (or 37.8%) more than the previous year, and this year's expenditure was £476,190, an increase of £59,165 (or 14.2%) on the previous year. Overall, the charity suffered a deficit of £(32,091) compared with a deficit of £(27,196) in the previous year. It should be noted that Unexpended Endowment Funds totalled £93,333 as at 31 March 2025, of which a maximum of £20,000 may be transferred and applied to the charity's service delivery costs next year, which should help address the deficit suffered on the Net movement of Funds experienced in recent years.

MEGAN BAKER HOUSE LTD

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

FOR THE YEAR ENDED 31 MARCH 2025

The trustees have reviewed the circumstances of Megan Baker House and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future. There are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserves policy

The trustees' agreed policy is to have sufficient reserves to smooth cash flow and deal with any unforeseen costs to the charity. The policy also recognises that it is not appropriate to amass large reserves which could be spent on delivering services to more clients. The target is to maintain reserves equivalent to six months of operational costs. By the end of the financial year, MBH held a little less than 6 months of operational costs. At 31 March 2025, MBH had funds available of £261,988 of which £93,333 were held in Expendable Endowment Funds, £2,246 were restricted and the remaining unrestricted.

Major donors

The charity gratefully acknowledges grants from the following charitable trusts, foundations and businesses:

- Millichope Trust - £5,000
- Westover Trust - £5,000
- Turner Trust - £5,000
- Herefordshire Council - £15,000
- Lottery - £62,500
- Kildare Trust - £25,000
- Garfield Weston - £30,000
- UK Shared Prosperity Fund - £15,000
- Edward Gostling Fund - £100,000 (Restricted - Expendable Endowment over 5 years)
- Eveson Trust - £30,000

Community and Events

The charity also acknowledges and appreciates the welcome support received from:

- Ross Golf Club raised over £12,000
- Fashion shows, quizzes and local events brought new supporters
- New fundraising initiatives planned, including charity challenges and corporate sponsorships

Strategic partnerships and collaborations

Collaboration underpins our work. One highlight was our partnership with NHS physiotherapy teams, where MBH aligned Conductive Education sessions with physiotherapy goals for children with cerebral palsy. This reduced duplication, improved consistency, and resulted in measurable progress in children's mobility, confidence, and independence.

We also engaged with local authorities, charities, and schools, creating joined-up approaches that benefit families across multiple settings.

Plans for future periods

The acquisition and refurbishment of Ledbury Two was a major achievement, providing additional capacity for conductive education sessions and community use. Looking ahead, MBH will:

- Recruit and develop more conductive education staff to meet rising demand
- Create a new role of Funding & Development Manager
- Expand partnerships with schools, NHS teams and local authorities
- Continue diversifying income streams to ensure sustainability
- Maximise the potential of Ledbury Two and other facilities

MEGAN BAKER HOUSE LTD

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

Structure, governance and management

Governing document

The charity is controlled by its governing document, the memorandum of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

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 R C J Wileman

Mr T Oakley

Dr D G Gleaves

Ms J A Mears

Mrs L Auger-Small

Mr C Brooks

Recruitment and appointment of new Trustees

Trustees are aware that to fully meet their responsibilities not only as Trustees but also employers and to ensure compliance with current legislations, a broad skills remit is required. With this in mind, they are always keen to recruit new Trustees who can add value and skills to the current board.

New Trustees can apply to, or be nominated to join the board by, an existing member or an outside organisation. The appointment is formalised by a resolution of the Trustees and formal acceptance of the Trusteeship by the prospective Trustee. This is documented in the board minutes. Trustees are appointed to the board for a period of three years and then either retire or are re-elected during the Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Megan Baker House has a Board of Trustees comprising currently of six members covering a broad spectrum of professional backgrounds, who receive no payments from the charity. Eleven staff undertake the day to day running of the charity, four of whom are part-time. Megan Baker House also has a large number of volunteers providing additional support to fundraising events.

On 1st April 2023, former operations manager Mr John Gough was appointed chief executive officer (CEO) who is responsible for the provision of services.

The CEO provides budgets and reports each month to monitor income, expenditure and cost of all services provided. Additionally, performance reports are collated relating to service hours, numbers of beneficiaries and their progress.

Trustee Meetings and Management Support

The Board of Trustees met every four to six weeks. Other meetings are convened if required to discuss specific subjects, with recommendations being taken to board meetings for approval.

In addition to the formal meetings, trustees meet with individual staff and groups of staff as and when required to provide advice and guidance. Communication between the Chair and CEO takes place at least weekly.

All trustees like to use their skills for the greatest benefit to the charity and the chairman has allocated each with a specific responsibility.

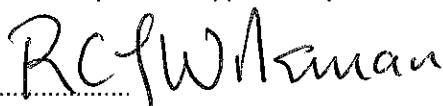
MEGAN BAKER HOUSE LTD

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

Acknowledgements

We are deeply grateful to all funders, donors, volunteers and service users. Your support ensured that MBH continued to change lives every day. Special thanks to the Trustees for their leadership and to our Conductive Education Specialists and Assistants for their dedication and expertise.

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



.....
Dr R C J Wileman

Trustee

Date: 19th December 2025

MEGAN BAKER HOUSE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MEGAN BAKER HOUSE LTD

I report to the trustees on my examination of the financial statements of Megan Baker House Ltd (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Mr Kelvin Paul Alexander FCCA
Hawkins Priday Ltd
Chartered Accountants
5 Bridge Street
Hereford
HR4 9DF

Dated: 19/12/2025

MEGAN BAKER HOUSE LTD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:								
Donations and legacies	6	288,214	-	100,000	388,214	275,267	-	275,267
Charitable activities	3	144,005	-	-	144,005	106,066	-	106,066
Other trading activities	4	1,330	-	-	1,330	7,204	-	7,204
Investments	5	3,883	-	-	3,883	1,292	-	1,292
Total income and endowments		<u>437,432</u>	<u>-</u>	<u>100,000</u>	<u>537,432</u>	<u>389,829</u>	<u>-</u>	<u>389,829</u>
Expenditure on:								
Raising funds	10	66,309	-	-	66,309	67,010	-	67,010
Charitable activities	7	401,803	8,078	-	409,881	348,069	1,946	350,015
Total expenditure		<u>468,112</u>	<u>8,078</u>	<u>-</u>	<u>476,190</u>	<u>415,079</u>	<u>1,946</u>	<u>417,025</u>
Net income/(expenditure)		<u>(30,680)</u>	<u>(8,078)</u>	<u>100,000</u>	<u>61,242</u>	<u>(25,250)</u>	<u>(1,946)</u>	<u>(27,196)</u>
Transfers between funds		-	6,667	(6,667)	-	-	-	-
Net movement in funds	9	<u>(30,680)</u>	<u>(1,411)</u>	<u>93,333</u>	<u>61,242</u>	<u>(25,250)</u>	<u>(1,946)</u>	<u>(27,196)</u>
Reconciliation of funds:								
Fund balances at 1 April 2024		<u>197,089</u>	<u>3,657</u>	<u>-</u>	<u>200,746</u>	<u>222,339</u>	<u>5,603</u>	<u>227,942</u>
Fund balances at 31 March 2025		<u>166,409</u>	<u>2,246</u>	<u>93,333</u>	<u>261,988</u>	<u>197,089</u>	<u>3,657</u>	<u>200,746</u>

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

MEGAN BAKER HOUSE LTD

SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	All income funds	
	2025	2024
	£	£
Gross income	437,432	389,829
Transfer from endowment funds	6,667	-
	<hr/>	<hr/>
Total income in the reporting period	444,099	389,829
Total expenditure from income funds	476,190	417,025
	<hr/>	<hr/>
Net expenditure for the year	(32,091)	(27,196)
	<hr/> <hr/>	<hr/> <hr/>

MEGAN BAKER HOUSE LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	15		14,664		16,866
Current assets					
Inventories	16	200		200	
Trade and other receivables	17	49,168		48,018	
Cash at bank and in hand		275,276		193,333	
		<u>324,644</u>		<u>241,551</u>	
Current liabilities	18	<u>(77,320)</u>		<u>(57,671)</u>	
Net current assets			<u>247,324</u>		<u>183,880</u>
Total assets less current liabilities			<u>261,988</u>		<u>200,746</u>
The funds of the charity					
Endowment funds	20		93,333		-
Restricted income funds	21		2,246		3,657
Unrestricted funds	22		166,409		197,089
			<u>261,988</u>		<u>200,746</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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 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 19/12/2025


Dr R C J Wileman
Trustee

Company registration number 06052737 (England and Wales)

MEGAN BAKER HOUSE LTD

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

1 Accounting policies

Charity information

Megan Baker House Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Megan Baker House, Orchard Lane, Ledbury, Herefordshire, HR8 1BY, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity over specified periods of time.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services and facilities are included at a valuation which is an estimate of the financial cost borne by the donor where such cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

MEGAN BAKER HOUSE LTD

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

1 Accounting policies

(Continued)

Income from grants and government grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Plant and equipment	25% straight line
Fixtures and fittings	15%, 25% or 33.3% straight line

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 non-current assets

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

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 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 trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price. 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 payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

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

1.11 Taxation

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

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

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

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Services provided -		
Services provided under contract	144,005	106,066

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,330	7,204

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,883	1,292

MEGAN BAKER HOUSE LTD

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

6 Donations, legacies and grants

	Unrestricted funds	Endowment funds general	Total	Unrestricted funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	15,565	100,000	115,565	34,198
Grants	272,649	-	272,649	235,500
Donated services	-	-	-	5,569
	<u>288,214</u>	<u>100,000</u>	<u>388,214</u>	<u>275,267</u>

Donated services

Donated services in 2024 relate to professional fees and advertising.

MEGAN BAKER HOUSE LTD

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

7 Expenditure on charitable activities

	Support and governance costs 2025 £	Support and governance costs 2024 £
Direct costs		
Staff costs	274,432	214,787
Telephone	3,453	2,729
Printing, postage & stationery	780	1,067
Bad debts	2,819	2,588
Computer running costs	5,435	4,831
Bank charges	172	242
Subscriptions	893	1,393
Insurance	8,003	7,637
Materials & resources	603	1,194
Staff training	1,792	2,435
Motor & travelling expenses	16,616	10,805
Refreshments	484	447
Uniform	235	544
	<u>315,717</u>	<u>250,699</u>
Share of support and governance costs (see note 8)		
Support	83,236	84,154
Governance	10,928	15,162
	<u>409,881</u>	<u>350,015</u>
Analysis by fund		
Unrestricted funds	401,803	348,069
Restricted funds	8,078	1,946
	<u>409,881</u>	<u>350,015</u>

MEGAN BAKER HOUSE LTD

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

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	48,990	52,604
Depreciation	6,377	6,839
Rent, rates and water	23,380	20,384
Light and heat	1,808	2,090
Repairs, upkeep and cleaning	2,681	2,237
Governance costs	10,928	15,162

	94,164	99,316
	94,164	99,316

Analysed between:

Support and governance costs	94,164	99,316
------------------------------	--------	--------

	2025 £	2024 £
--	-----------	-----------

Governance costs comprise:

Accountancy	9,893	9,363
Legal and professional	1,035	5,799
	10,928	15,162
	10,928	15,162

9 Net movement in funds

	2025 £	2024 £
--	-----------	-----------

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

Fees payable for the independent examination of the charity's financial statements	1,218	1,140
Depreciation of owned property, plant and equipment	6,377	6,839
	7,595	8,000
	7,595	8,000

10 Raising funds

	Unrestricted funds	Unrestricted funds
--	-----------------------	-----------------------

	2025 £	2024 £
--	-----------	-----------

Fundraising and publicity

Staging fundraising events	566	702
Advertising, marketing & PR	3,064	3,488
Staff costs	62,679	62,820
	66,309	67,010
	66,309	67,010

	66,309	67,010
--	--------	--------

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Trustees

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

None of the trustees received any expenses from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	12	12
	<u>12</u>	<u>12</u>
Employment costs	2025	2024
	£	£
Wages and salaries	348,298	299,282
Social security costs	28,430	22,469
Other pension costs	9,373	8,460
	<u>386,101</u>	<u>330,211</u>

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	97,815	97,777
	<u>97,815</u>	<u>97,777</u>

This remuneration equates to an average hourly rate of £26.72 (an estimated total of 3,660 hours expended in a year).

13 Role played by general volunteers

Due to the specialist nature of the services provided by the charity, general volunteers are not used to help deliver those services. However, many volunteers do assist with the organization and running of the fundraising events that take place each year. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the Accounts.

14 Taxation

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

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Property, plant and equipment

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	30,339	25,754	56,093
Additions	-	4,175	4,175
Disposals	(10,283)	-	(10,283)
At 31 March 2025	<u>20,056</u>	<u>29,929</u>	<u>49,985</u>
Depreciation and impairment			
At 1 April 2024	15,675	23,552	39,227
Depreciation charged in the year	4,554	1,823	6,377
Eliminated in respect of disposals	(10,283)	-	(10,283)
At 31 March 2025	<u>9,946</u>	<u>25,375</u>	<u>35,321</u>
Carrying amount			
At 31 March 2025	<u>10,110</u>	<u>4,554</u>	<u>14,664</u>
At 31 March 2024	<u>14,663</u>	<u>2,203</u>	<u>16,866</u>

16 Inventories

	2025 £	2024 £
Raw materials and consumables	200	200

17 Trade and other receivables

	2025 £	2024 £
Amounts falling due within one year:		
Trade receivables	38,671	39,333
Prepayments and accrued income	10,497	8,685
	<u>49,168</u>	<u>48,018</u>

18 Current liabilities

	Notes	2025 £	2024 £
Deferred income	19	50,556	45,038
Trade payables		4,098	1,693
Other payables		21,241	9,553
Accruals		1,425	1,387
		<u>77,320</u>	<u>57,671</u>

MEGAN BAKER HOUSE LTD

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

19 Deferred income

	2025 £	2024 £
Arising from invoices raised in advance for participants fees & future events	50,556	45,038

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	50,556	45,038
Movements in the year:		
Deferred income at 1 April 2024	45,038	25,903
Released from previous periods	(45,038)	(25,903)
Resources deferred in the year	50,556	45,038
Deferred income at 31 March 2025	50,556	45,038

All deferred income is released in the next year.

20 Endowment funds

The charity received a £100,000 expendable endowment from "The Edward Gostling Fund" to fund the costs of its service delivery activities. Under the terms of the Deed of Gift, a maximum of £20,000 per year may be applied. As the gift was received four months before the year-end date, a pro-rated amount of £6,667 has been transferred from the expendable endowment and applied to the restricted expenditure.

	At 1 April 2024 £	Incoming resources £	Transfers £	At 31 March 2025 £
Expendable endowments				
The Edward Gostling Foundation	-	100,000	(6,667)	93,333

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used. Amounts transferred from the Expendable Endowment Fund can be applied to the charity's service delivery costs. As eligible expenditure exceeded the amount transferred, the transferred funds are fully utilised this year.

	At 1 April 2024 £	Resources expended £	Transfers £	At 31 March 2025 £
The Edward Gostling Fund	-	(6,667)	6,667	-
Free Radio Walk For Kids	3,657	(1,411)	-	2,246
	<u>3,657</u>	<u>(8,078)</u>	<u>6,667</u>	<u>2,246</u>
Previous year:	At 1 April 2023 £	Resources expended £	Transfers £	At 31 March 2024 £
Free Radio Walk For Kids	5,087	(1,430)	-	3,657
Ledbury Facility Fund	516	(516)	-	-
	<u>5,603</u>	<u>(1,946)</u>	<u>-</u>	<u>3,657</u>

Free Radio Walk for Kids

The funding received for this in previous periods is restricted to providing equipment for educational purposes.

Ledbury Facility Fund

The funding received for this in previous periods is restricted to providing an outreach centre in Ledbury.

22 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	197,089	437,432	(468,112)	166,409
	<u>197,089</u>	<u>437,432</u>	<u>(468,112)</u>	<u>166,409</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	222,339	389,829	(415,079)	197,089
	<u>222,339</u>	<u>389,829</u>	<u>(415,079)</u>	<u>197,089</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 March 2025:				
Property, plant and equipment	12,418	2,246	-	14,664
Current assets/(liabilities)	153,991	-	93,333	247,324
	<u>166,409</u>	<u>2,246</u>	<u>93,333</u>	<u>261,988</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 March 2024:				
Property, plant and equipment	13,209	3,657	-	16,866
Current assets/(liabilities)	183,880	-	-	183,880
	<u>197,089</u>	<u>3,657</u>	<u>-</u>	<u>200,746</u>

MEGAN BAKER HOUSE LTD

England & Wales - Charity number 1141827

Accounts

Charity Registration No. 1141827 (England and Wales)

Charity Registration No. SC041763 (Scotland)

Company Registration No. 06052737 (England and Wales)

MEGAN BAKER HOUSE LTD

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2024

PAGES FOR FILING WITH REGISTRAR

MEGAN BAKER HOUSE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr R C J Wileman Mr T Oakley Dr D G Gleaves Ms J A Mears Mrs L Auger-Small Mr C Brooks
Charity number (England and Wales)	1141827
Charity number (Scotland)	SC041763
Company number	06052737
Principal address	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY
Registered office	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY
Independent examiner	Hawkins Priday Ltd 5 Bridge Street Hereford HR4 9DF
Senior Management Team	Mrs A Gough (Development Director) Mr J Gough (Chief Executive Officer)

MEGAN BAKER HOUSE LTD

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MEGAN BAKER HOUSE LTD

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 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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

Our charity's purpose, as set out in the objects contained in the company memorandum of association are:
To advance the education and relieve suffering of children and adults with motor disorders and provide information, advice, training and guidance to their families, carers and other stakeholders in their wellbeing in particular by means of conductive education.

The charity is a centre for movement disorders and aims to help clients overcome a wide range of neurological conditions and enhance their independence, using techniques based on conductive education. Conductive education sees motor disorders as a problem of learning, oppose to a medical condition needing treatment. It was initially developed for the needs of children with cerebral palsy, but it is appropriate for any condition where the central nervous system affects the ability to coordinate and control movements. In childhood this includes cerebral palsy, developmental coordination disorder (DCD aka dyspraxia) and adults suffering from multiple sclerosis, stroke or Parkinson's disease. It can also be used to help those with acquired brain injury, in all age groups.

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

The fiscal year 2023 (FY23) has been a period of resilience, growth and innovation for Megan Baker House Ltd (MBH). As an organisation dedicated to supporting individuals with neurological conditions, we have remained steadfast in our mission to provide high-quality services through our conductive education programmes, community outreach and continued partnership development. This report highlights our key achievements, financial performance and outlook, reflecting our commitment to delivering long-term impact.

Executive summary

MBH has continued to expand and innovate in FY23, overcoming challenges brought on by economic uncertainty and increasing demand for our services. Although income reduced by 6%, we have successfully reached more clients, improved our service offerings and maintained a solid financial standing. Key highlights from this year include:

A 56% increase in the number of individuals served through our programmes.

Increased efficiency resulting in a sector leading cost per client of less than £2,500.

The introduction of new digital tools to enhance our services (including satellite broadband).

Expansion of strategic partnerships with healthcare providers, schools and community organisations.

Despite the challenges, we have maintained our commitment to quality and have laid the groundwork for future growth in both service delivery and operational capacity.

MEGAN BAKER HOUSE LTD

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

FOR THE YEAR ENDED 31 MARCH 2024

Our services and impact

Our services are designed for individual clients and aim to help them on their journeys to independence. CE sessions are delivered weekly, at intensive block courses, home visits and digitally. MBH continues to offer weekly specialised programmes aimed at improving the lives of individuals with motor disorders and other neurological conditions. Our weekly services were delivered at MBH HQ and, through project REACHOUT, nine additional venues located in four different counties.

In total, the number of direct beneficiaries was 201, a 56% increase from the previous year.

Another major success was the start of training services for school staff. The Conductive Assistant course was delivered by MBH Head of Client Services, for which the school paid the charity's full costs.

In addition, we help family members, schools and students from other professions, resulting in approximately 400 people benefitting from our expertise.

Our impact is constantly measured and includes detailed feedback from beneficiaries. As an example, the intensive block courses held during the school summer holiday period, which attracted record numbers of children, showed:

100% of parents reported improvements in their child's independence;

100% of parents reported improvements in their child's self-esteem;

83% of parents reported improvements in their child's social skills; and

84% of parents reported improvements in their child's speech & communication.

Program expansion

We have expanded into digital services to offer both children and adults CE sessions within the comfort of their own home. This enabled them to meet other users within their own environment but also enter into another client's environment too. This service was particularly valuable for children who needed our interventions but were unable to take time out of school. For adults, it offered the opportunity to get the help they needed if they could not reach an MBH venue for reasons such as unable to drive, their condition prevented them from traveling or it allowed them to increase the frequency of their sessions as some attended bi-weekly sessions in person but also accessed MBH in the alternate weeks.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Client success stories

Our impact is best illustrated through the lives of the individuals we serve. Our clients reported improvements in the physical mobility, independence, mental health and overall quality of life after participating in our programmes. The following story highlights one of our many success stories:

"X was diagnosed with emerging Cerebral Palsy and when he started attending weekly sessions at Megan Baker House in Ledbury, he was approaching his second birthday. He could sit well but was non-mobile. He didn't pivot; he didn't "army crawl". In fact, he barely tolerated a 4-point kneeling position for more than a few seconds.

After a few sessions he was crawling short distances and within half a year, he was taking his first steps. Now, less than a year after starting weekly sessions with MBH, he is a full-time, somewhat wobbly walker.

In short, Sue and her team have worked miracles. They have a true passion for helping children achieve their potential and look beyond the diagnoses and medical predictions to the child underneath.

With MBH, I was particularly impressed with how they worked with my particularly stubborn boy, during those initial sessions.

As the weeks passed you could see him becoming more confident in the room, more willing to try new exercises. And this new confidence was reflected in what he would try at home too. I really appreciated how they worked with him to ensure he was ready to move into a group rather than rushing him into one.

From a personal perspective, I've treasured the time spent at MBH too. His birth, his difficulties since and the future unknowns, have taken a toll. Sue's positivity and optimism about X has helped me so much, as has being able to see the CE staff completing exercises that I can copy at home. I cannot thank Megan Baker House enough for what it has done for us".

Community Engagement

Engaging with the broader community remains a cornerstone of our work. Throughout FY23, we worked with key stakeholders from the Health and Education Sectors for the benefit of our clients and the wider community. We hosted multiple workshops and awareness campaigns aimed at educating the public about neurological conditions and the benefits of early therapeutic intervention.

MBH supported more clients in accessing additional help in children's and adult's services across the counties in which we operate. Our staff also attended meetings across the academic year for children in and out of education settings and helped parents navigate the application process for Education Health and Care Plans.

We also wrote reports for Continuous Care Plans and Team Around the Child group meetings - for children under the age of three years that needed extra support.

As a result of our increased activity in community engagement, MBH experienced an increased demand for our professional input:-

MBH attended nursery and school settings to observe the child and offered advice to Special Educational Needs Coordinators and teachers.

MBH provided workshops on a diverse range of topics including entitled benefits or new research concerning their condition.

Our increased engagement with the community has resulted in:

G.P's recognising the efficacy of our services and referring patients ad-hoc.

Condition nurses referred their clients to our service.

Education settings referred parents to our service.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Megan Baker House Ltd demonstrated strong financial health in FY23 although securing income was a challenge, as always. Our revenue came from a combination of grants, charitable donations, service fees and corporate sponsorships. Prudent financial management and a strong work ethic among MBH staff enabled us to increase efficiency, demonstrated by the fall in our cost per client figure to less than £2,500, the lowest in the UK CE sector. This allowed us to allocate more resources toward enhancing our service delivery and expanding our reach to service more clients in need of help.

The total income achieved in the year was £389,829, which was £21,684 (or 5.3%) less than the previous year, and this year's expenditure was £417,025, an increase of £16,865 (or 4.2%) on the previous year. Overall, the charity incurred a deficit of £(27,196) compared with a surplus of £11,353 in the previous year.

The trustees have reviewed the circumstances of Megan Baker House and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future. There are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Future plans

During FY24 the charity will be recruiting additional staff to ensure all venues and clients are adequately resourced and digital services can continue to develop.

Reserves policy

The trustees' agreed policy is to have sufficient reserves to smooth cash flow and deal with any unforeseen costs to the charity. The policy also recognises that it is not appropriate to amass large reserves which could be spent on delivering services to more clients. The target is to maintain reserves equivalent to six months of operational costs. By the end of the financial year, MBH held a little less than 6 months of operational costs. At 31 March 2024, MBH had funds available of £200,746 of which £3,657 were restricted and the remaining unrestricted.

MEGAN BAKER HOUSE LTD

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

FOR THE YEAR ENDED 31 MARCH 2024

Major donors

The charity gratefully acknowledges donations from the following charitable trusts, foundations and businesses:

- Millichope Foundation
- Grace & James Anderson Trust
- National Lotteries Community Fund
- E F Bulmer Trust
- Kildare Trust
- Sir Jules Thorn Trust
- Barnwood Trust
- Laslett's Charities
- Croft Trust
- Grace Trust
- Roger & Douglas Turner Charitable Trust
- Eveson Charitable Trust
- Worcestershire High Sherrif Fund
- Herefordshire Community Foundation
- Souter Charitable Trust

Organisational growth and development

In FY23, Megan Baker House Ltd invested in its infrastructure and human capital to build a stronger foundation for growth. We focused on professional development, staff retention and operational improvements to ensure long-term sustainability.

Staff training

We increased our CE staff to meet the rising demand for our services. Additionally, we introduced regular staff training programmes, ensuring that our team remained up to date with the latest advancements in techniques and client care. The service delivery team is composed of CE Specialists and Conductive Assistants. The former have studied for a 3-year BA degree in CE where they learn to write and deliver complex tasks which build the learning process for clients. To support and help us deliver the complex programmes we employ Conductive Assistants, all currently undertaking training to become graduate CE specialists. MBH Head of Client Services is a qualified Practice Tutor and supported the students throughout their period of studies.

This MBH model of "grow your own" to ensure continuity of suitable staff into the future has been adopted by other CE centres across the UK.

Total CE employees: 9 (FY22 - 8).

Training hours completed: 648 (an average of 72 hours per employee).

Technology and infrastructure

FY23 saw the implementation of an IT management system to streamline operations and improve communication between staff and clients. Due to the number and locations of MBH venues, staff work remotely but need to share experiences and data daily. Installation of satellite broadband and a new MBH file server application has improved greatly this capacity in our communications. This investment in technology not only improved efficiency but also enhanced the client experience, allowing for easier scheduling, better tracking of progress and more personalised care.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Strategic partnerships and collaborations

Partnerships were key to our success in FY23. MBH collaborated with several healthcare providers, educational institutions and charitable organisations to expand our reach and service delivery.

This collaboration enabled us to provide more comprehensive support for individuals transitioning from hospital-based care to community rehabilitation programmes.

Educational Institutions: We partnered with local schools and universities to provide educational workshops and research initiatives focused on neurological disorders and their impact on child development.

Partnership with NHS Trusts: This collaboration enabled us to provide more comprehensive support for individuals transitioning from hospital-based care to community rehabilitation programmes.

These partnerships not only enhance our service offerings but also positioned us as one of the leaders in the field of neurological rehabilitation.

Challenges and opportunities

Challenges

Despite the positive outcomes in FY23, we faced three key challenges:

Rising costs: Inflationary pressures increased operational costs, particularly in staffing and utilities, requiring us to tighten our budgets in some areas.

Funding uncertainty: The broader economic landscape affected the stability of some funding sources, necessitating a more diversified approach to financial sustainability.

Recruitment: The low number of new CE graduates resulted in all UK centres accessing the same small pool of candidates.

Opportunities

The digital shift in healthcare offers exciting opportunities for us. In FY24, we plan to further expand our remote programmes, leveraging technology to reach more clients across the UK.

The development of our in-house CE graduate training programme will ensure that we recruit and support students whilst they undertake their degrees.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Megan Baker House is poised for continued growth in FY24. We will focus on:

Expanding Our Reach: We aim to increase the number of individuals served by 20%, with a focus on remote and underserved communities.

Improving Client Outcomes: By investing in new technologies and staff training, we will continue to enhance the quality of care and outcomes for our clients.

Sustainability: We plan to diversify our funding base by exploring new grant opportunities, corporate partnerships and innovative fundraising initiatives.

We will be expanding our facilities on our Ledbury site with an additional building, doubling the floor space available for increased numbers of beneficiaries. "Ledbury 2" will give us more space to enable us to teach both children and adults in a specifically designed area, to cover a life-long learning as we believe that CE can be integrated across all aspects of home/work life. This will improve their physical well-being, motivation and self-belief. All neurological conditions can achieve volition if guided.

We remain committed to our vision of empowering individuals with neurological conditions to live fuller, more independent lives. We are confident that with the continued support of our partners, donors and community, we will achieve even greater success in the coming year.

Structure, governance and management

Governing document

The charity is controlled by its governing document, the memorandum of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

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 R C J Wileman
Mr T Oakley
Dr D G Gleaves
Ms J A Mears
Mrs L Auger-Small
Mr C Brooks

Recruitment and appointment of new Trustees

Trustees are aware that to fully meet their responsibilities not only as Trustees but also employers and to ensure compliance with current legislations, a broad skills remit is required. With this in mind, they are always keen to recruit new Trustees who can add value and skills to the current board.

New Trustees can apply to, or be nominated to join the board by, an existing member or an outside organisation. The appointment is formalised by a resolution of the Trustees and formal acceptance of the Trusteeship by the prospective Trustee. This is documented in the board minutes. Trustees are appointed to the board for a period of three years and then either retire or are re-elected during the Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Organisational structure

Megan Baker House has a Board of Trustees comprising currently of six members covering a broad spectrum of professional backgrounds, who receive no payments from the charity. Eleven staff undertake the day to day running of the charity, four of whom are part-time. Megan Baker House also has a large number of volunteers providing additional support to fundraising events.

On 1st April 2023, former operations manager Mr John Gough was appointed chief executive officer (CEO) who is responsible for the provision of services.

The CEO provides budgets and reports each month to monitor income, expenditure and cost of all services provided. Additionally, performance reports are collated relating to service hours, numbers of beneficiaries and their progress.

Trustee Meetings and Management Support

The Board of Trustees met every four to six weeks. Other meetings are convened if required to discuss specific subjects, with recommendations being taken to board meetings for approval.

In addition to the formal meetings, trustees meet with individual staff and groups of staff as and when required to provide advice and guidance. Communication between the Chair and CEO takes place at least weekly.

All trustees like to use their skills for the greatest benefit to the charity and the chairman has allocated each with a specific responsibility.

Acknowledgements

Megan Baker House Ltd would like to extend its heartfelt thanks to our staff, volunteers, donors and partners. Your commitment and generosity have been instrumental in making the last financial year a success. Together, we are making a tangible difference to the lives of those we serve.

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

Dr R C J Wileman
Trustee

2 December 2024

MEGAN BAKER HOUSE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MEGAN BAKER HOUSE LTD

I report to the trustees on my examination of the financial statements of Megan Baker House Ltd (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr Kelvin Paul Alexander FCCA
Hawkins Priday Ltd
Chartered Certified Accountants
5 Bridge Street
Hereford
HR4 9DF

Dated: 2 December 2024

MEGAN BAKER HOUSE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	6	275,267	-	275,267	279,812	-	279,812
Charitable activities	3	106,066	-	106,066	99,334	-	99,334
Other trading activities	4	7,204	-	7,204	29,904	-	29,904
Investments	5	1,292	-	1,292	267	-	267
Other income	7	-	-	-	2,196	-	2,196
Total income		389,829	-	389,829	411,513	-	411,513
Expenditure on:							
Raising funds	10	67,010	-	67,010	76,853	-	76,853
Charitable activities	8	348,069	1,946	350,015	318,279	5,028	323,307
Total expenditure		415,079	1,946	417,025	395,132	5,028	400,160
Net income/(expenditure) and movement in funds		(25,250)	(1,946)	(27,196)	16,381	(5,028)	11,353
Reconciliation of funds:							
Fund balances at 1 April 2023		222,339	5,603	227,942	205,958	10,631	216,589
Fund balances at 31 March 2024		197,089	3,657	200,746	222,339	5,603	227,942

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

MEGAN BAKER HOUSE LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Property, plant and equipment	16		16,866		11,082
Current assets					
Inventories	17	200		200	
Trade and other receivables	18	48,018		32,888	
Cash at bank and in hand		193,333		225,580	
		241,551		258,668	
Current liabilities	19	(57,671)		(41,808)	
Net current assets			183,880		216,860
Total assets less current liabilities			200,746		227,942
Net assets excluding pension liability			200,746		227,942
			=====		=====
The funds of the charity					
Restricted income funds	21		3,657		5,603
Unrestricted funds			197,089		222,339
			200,746		227,942
			=====		=====

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 2024.

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 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 2 December 2024

Dr R C J Wileman
Trustee

Company registration number 06052737 (England and Wales)

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Megan Baker House Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Megan Baker House, Orchard Lane, Ledbury, Herefordshire, HR8 1BY, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services and facilities are included at a valuation which is an estimate of the financial cost borne by the donor where such cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Income from grants and government grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Plant and equipment	25% straight line
Fixtures and fittings	15%, 25% or 33.3% straight line

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 non-current assets

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

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 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 trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price. 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 payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

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

1.11 Taxation

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

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

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

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Services provided -		
Participants fees	106,066	99,334

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	7,204	29,904

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,292	267

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Donations, legacies and grants

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	34,198	40,012
Legacies receivable	-	1,000
Grants	235,500	233,500
Donated services	5,569	5,300
	<u>275,267</u>	<u>279,812</u>

Donated services

Donated services relate to professional fees and advertising.

7 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Insurance claim income	-	2,196
	<u>-</u>	<u>2,196</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Support and governance costs 2024 £	Support and governance costs 2023 £
Direct costs		
Staff costs	214,787	186,508
Telephone	2,729	1,860
Printing, postage & stationery	1,067	1,242
Bad debts	2,588	-
Computer running costs	4,831	4,192
Bank charges	242	267
Subscriptions	1,393	1,305
Insurance	7,637	7,329
Materials & resources	1,194	1,397
Staff training	2,435	1,668
Motor & travelling expenses	10,805	9,401
Refreshments	447	349
Uniforms	544	726
	<u>250,699</u>	<u>216,244</u>
Share of support and governance costs (see note 9)		
Support	84,154	92,633
Governance	15,162	14,430
	<u>350,015</u>	<u>323,307</u>
Analysis by fund		
Unrestricted funds	348,069	318,279
Restricted funds	1,946	5,028
	<u>350,015</u>	<u>323,307</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	52,604	63,732
Depreciation	6,839	7,291
Rent, rates and water	20,384	17,952
Light and heat	2,090	1,484
Repairs, upkeep and cleaning	2,237	2,174
Governance costs	15,162	14,430
	<u>99,316</u>	<u>107,063</u>
Analysed between:		
Support and governance costs	<u>99,316</u>	<u>107,063</u>

	2024 £	2023 £
Governance costs comprise:		
Accountancy	9,363	9,173
Legal and professional	5,799	5,257
	<u>15,162</u>	<u>14,430</u>

Governance costs includes payments to the accountants of £1,140 (2023 - £1,080) for independent examination fees.

10 Raising funds

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
<u>Fundraising and publicity</u>		
Staging fundraising events	702	9,493
Advertising, marketing & PR	3,488	3,188
Staff costs	62,820	64,172
	<u>67,010</u>	<u>76,853</u>

11 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	<u>6,839</u>	<u>7,291</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Trustees

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

None of the trustees received any expenses from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	12	12
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	299,282	285,669
Social security costs	22,469	21,448
Other pension costs	8,460	7,295
	<u> </u>	<u> </u>
	<u>330,211</u>	<u>314,412</u>

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	97,777	97,623
	<u> </u>	<u> </u>

This remuneration equates to an average hourly rate of £26.72 (an estimated total of 3,660 hours expended in a year).

14 Role played by general volunteers

Due to the specialist nature of the services provided by the charity, general volunteers are not used to help deliver those services. However, many volunteers do assist with the organization and running of the fundraising events that take place each year. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the Accounts.

15 Taxation

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

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Property, plant and equipment

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	19,164	24,305	43,469
Additions	11,174	1,449	12,623
	<u>30,338</u>	<u>25,754</u>	<u>56,092</u>
Depreciation and impairment			
At 1 April 2023	12,781	19,606	32,387
Depreciation charged in the year	2,894	3,945	6,839
	<u>15,675</u>	<u>23,551</u>	<u>39,226</u>
Carrying amount			
At 31 March 2024	<u>14,663</u>	<u>2,203</u>	<u>16,866</u>
At 31 March 2023	<u>6,383</u>	<u>4,699</u>	<u>11,082</u>

17 Inventories

	2024 £	2023 £
Raw materials and consumables	200	200
	<u>200</u>	<u>200</u>

18 Trade and other receivables

	2024 £	2023 £
Amounts falling due within one year:		
Trade receivables	39,333	24,475
Prepayments and accrued income	8,685	8,413
	<u>48,018</u>	<u>32,888</u>

19 Current liabilities

	Notes	2024 £	2023 £
Deferred income	20	45,038	25,903
Trade payables		1,693	2,291
Other payables		9,553	12,033
Accruals		1,387	1,581
		<u>57,671</u>	<u>41,808</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Deferred income

	2024 £	2023 £
Arising from invoices raised in advance for participants fees	45,038	25,903
	<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	45,038	25,903
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2023	25,903	32,683
Released from previous periods	(25,903)	(32,683)
Resources deferred in the year	45,038	25,903
	<u> </u>	<u> </u>
Deferred income at 31 March 2024	45,038	25,903
	<u> </u>	<u> </u>

All deferred income is released in the next year.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
Free Radio Walk For Kids	5,087	(1,430)	3,657
Ledbury Facility Fund	516	(516)	-
	<u> </u>	<u> </u>	<u> </u>
	5,603	(1,946)	3,657
	<u> </u>	<u> </u>	<u> </u>
Previous year:			
	At 1 April 2022 £	Resources expended £	At 31 March 2023 £
Free Radio Walk For Kids	5,623	(536)	5,087
Ledbury Facility Fund	5,008	(4,492)	516
	<u> </u>	<u> </u>	<u> </u>
	10,631	(5,028)	5,603
	<u> </u>	<u> </u>	<u> </u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

Free Radio Walk for Kids

The funding received for this in previous periods is restricted to providing equipment for educational purposes.

Ledbury Facility Fund

The funding received for this in previous periods is restricted to providing an outreach centre in Ledbury.

22 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	222,339	389,829	(415,079)	197,089
	<u>222,339</u>	<u>389,829</u>	<u>(415,079)</u>	<u>197,089</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	205,958	411,513	(395,132)	222,339
	<u>205,958</u>	<u>411,513</u>	<u>(395,132)</u>	<u>222,339</u>

23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Property, plant and equipment	13,209	3,657	16,866
Current assets/(liabilities)	183,880	-	183,880
	<u>197,089</u>	<u>3,657</u>	<u>200,746</u>
	<u>197,089</u>	<u>3,657</u>	<u>200,746</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Property, plant and equipment	5,479	5,603	11,082
Current assets/(liabilities)	216,860	-	216,860
	<u>222,339</u>	<u>5,603</u>	<u>227,942</u>
	<u>222,339</u>	<u>5,603</u>	<u>227,942</u>

MEGAN BAKER HOUSE LTD

England & Wales - Charity number 1141827

Accounts

Charity Registration No. 1141827 (England and Wales)

Charity Registration No. SC041763 (Scotland)

Company Registration No. 06052737 (England and Wales)

MEGAN BAKER HOUSE LTD

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023

PAGES FOR FILING WITH REGISTRAR

MEGAN BAKER HOUSE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr R C J Wileman Mr T Oakley Dr D G Gleaves Ms J A Mears Mrs L Auger-Small Mr C Brooks	(Appointed 2 January 2023)
Charity number (England and Wales)	1141827	
Charity number (Scotland)	SC041763	
Company number	06052737	
Principal address	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY	
Registered office	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY	
Independent examiner	Hawkins Priday Ltd 5 Bridge Street Hereford HR4 9DF	
Senior Management Team	Mrs A Gough (Chief Executive) Mr J Gough (Operations Manager)	

MEGAN BAKER HOUSE LTD

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MEGAN BAKER HOUSE LTD

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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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

Our charity's purposes, as set out in the objects contained in the company memorandum of association are:

To advance the education and relieve suffering of primarily children, and in recent years increasing numbers of adults, with motor disorders and provide information, advice and guidance to their families and carers in particular, by means of conductive education.

The charity is a centre for movement disorders and aims to help clients overcome a wide range of neurological conditions and enhance their independence, using techniques based on conductive education. Conductive education sees motor disorders as a problem of learning, oppose to a medical condition needing treatment. It was initially developed for the needs of children with cerebral palsy, but it is appropriate for any condition where the central nervous system affects the ability to coordinate and control movements. In childhood this includes cerebral palsy, developmental coordination disorder (DCD aka dyspraxia) and adults suffering from multiple sclerosis, stroke or Parkinson's disease. It can also be used to help those with acquired brain injury, in all age groups.

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

Significant activities

Services

Conductive education (CE) sessions were delivered daily, Monday to Friday, at our centre in Ledbury, Herefordshire and six other venues in Herefordshire, Worcestershire, Shropshire and Gloucestershire. Approximately 3,500 hours of specialist services were delivered over the academic year, an average of seventeen hours per day, not including pastoral and practical support for families and carers to help them with the challenges of everyday life, supporting their loved ones. Historically, there has been a lack of NHS services for those with neurological difficulties but last year this was further exacerbated by aftershocks from the Covid pandemic. Pressure on the NHS had never been greater in all areas from general practice to accident and emergency and through to elective procedures. MBH tried to fill this gap for individuals, where appropriate and our interventions have been shown to prevent secondary health issues, reducing the need for NHS intervention from a service already overstretched.

Megan Baker House (MBH) also took its expertise into two schools, on one day each week throughout the academic year, to support children with developmental coordination disorder (aka dyspraxia) and other neurological conditions.

For more than 18 years, MBH was located in a remote corner of north Herefordshire but this made it difficult to service the needs of residents in Worcestershire and the surrounding counties, as well as being increasingly expensive to maintain the building. In August 2020, project REACHOUT saw MBH move to a smaller headquarters in Ledbury and operate from several venues in the surrounding counties, enabling existing and new clients easier access to the services they required. The priority for REACHOUT was to increase the number of children and adults we helped and in this reporting period the total number of primary beneficiaries grew by 28%. Moving to the REACHOUT model did provide many challenges, especially as the CE team worked remotely for much of the week. Investments in communication skills and technology solutions were made and the entire MBH team worked hard to make REACHOUT the success it has become, demonstrated by the significant increase in client numbers.

Training

Two members of the CE team are undertaking the work-based degree course, graduating in the next two years and personal professional development has been continuous throughout the year, especially in the area of facilitation. MBH is able to offer staff a wide range of experiences as our clients have a many neurological conditions and range in age from one to eighty-five years.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Looking Outwards

The CEO is a member of a consortium of Heads of conductive education centres from across England and Northern Ireland, which met during the year to share “best practice” on services and management.

Our relationship with The University of Worcester continued and we started discussing placements for student nurses in health and social care settings such as MBH, where there are no registered nurses present. When agreed, it would enable the university to allocate student nurses for full placements. The University would provide the supervisor and assessor and they would visit the student on placement. This is expected to start in 2023.

MBH staff engaged more widely last year with Parkinson’s, stroke and multiple sclerosis groups in several counties, by giving invited talks about the charity’s expertise and experience with neurological issues.

Community and Corporate Support

The charity is indebted to many individuals and organisations that have given vital support during the past year, the result of both longstanding and new relationships including:

- Lanyon Bowdler
- Millenium Point
- Bank House Hotel
- Ledbury Rugby Club
- ABE Logistics
- Leominster Golf Club
- Shaw Healthcare Ltd
- Suki’s Curries and Spices

Due to the specialist nature of our services, we cannot have volunteers working in the centres, but we do have many volunteers who help with other aspects of the charity’s operations.

We have an active board of trustees, who gave their time and expertise freely to the charity, providing sound governance and support.

Public benefit

The charity is open to all who may benefit, irrespective of age, gender, race or religion. Megan Baker House fills a gap in the provision of statutory services for those with motor disabilities. Through the provision of our specialist services we provide the best possible opportunities for our beneficiaries to gain greater independence and a more optimistic future.

Parents and beneficiaries receive practical advice and other key stakeholders, such as professionals from the health and education sectors, gain from the training, mentoring and work experience opportunities we provide.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

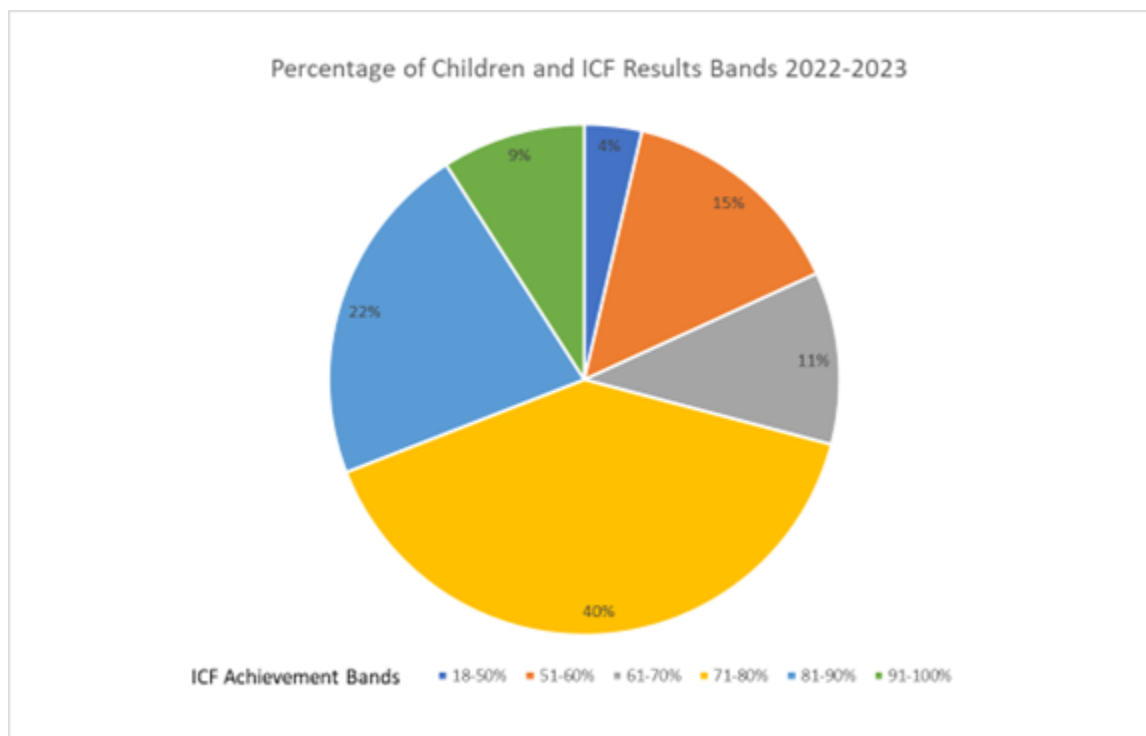
Achievements and performance

Charitable activities

During the period of this report approximately 300 people have benefitted from our services and expertise.

The charity has always been driven to answer the question ‘What does success look like?’ and during the last year increased efforts have been made to answer this question. MBH has several systems in place to measure client progress and records outcomes on a continuous basis. The charity used a suite of qualitative and quantitative techniques to measure outcomes. Quantitative data were collected and measured during the year by our CE staff and qualitative data resulted from formal feedback from clients and other key stakeholders. The baseline and potential for improvement was determined for each client after a thorough assessment where annual goals were set and task-series planned. The task series is a teaching tool used in CE where tasks are broken down into small achievable steps, designed to teach individuals the skills required to achieve a specific goal. An example of the outcomes attained for children is shown at Figure 1. It shows, for example, that 71% of children achieved between 71% and 100% of their goals.

The results were compiled into annual reports for clients although constant, weekly, dialogue also took place between clients and staff. The organisation also actively sought feedback from clients on its performance, which could be given anonymously, to inform the future design and delivery of services and management of client/MBH relationships. During the last year, electronic forms have been designed to gain feedback from clients/families. The forms are diagnosis/condition specific in an attempt to gather data of the highest value to the charity. The content adds valuable insights from clients on their progress and how MBH is performing in servicing their needs. The feedback is analysed and used to guide improvements in the content and delivery of services.



MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Examples from client feedback forms:

"Helped pull me through a really tough time and allowed me to see the good opportunities still ahead."

"Going to the exercise classes makes a real difference to my ability to cope with Parkinson's. It is very hard work but worth every minute."

"Gives me the confidence and motivation to improve my life."

"My husband appreciates how my well-being, both physical and mental, has benefited from regular visits to MBH."

Examples of responses from parents to the question 'Please list three reasons why you choose MBH as a provision for your child.'

"Personalised aims with achievable goals. Friendly staff who believe in the children."

"Highly recommended by other parents, small group size, friendly, knowledgeable and professional staff."

"It provides a safe and caring environment for my child. The staff are well trained and my son has improved no end since attending. Staff are really supportive and it is a great way to meet other parents in a similar position."

"Amazing work, achievable goals set for each child, best possible outcomes."

"Brilliant staff, child enjoys it, helps him to keep improving in all areas."

"Staff are hugely knowledgeable about my daughter's condition and the best way/strategies/exercises to help her to develop. Staff are professional, friendly and approachable, meaning I am able to discuss my daughter's difficulties/concerns or progress at any time, and receive regular detailed feedback."

"It's the only local provider, the quality of the service is fantastic, I know others who have used them and been delighted."

"Specialist therapy for Dyspraxia."

"Greatly reduce potentially long term and detrimental health issues."

The charity also received unsolicited comments throughout the year:

"Last session at MBH. Thank you so much for your help and guidance over the last 4 years. We hope we can pop back to see you all again. Today he walked with help out of the building down the ramp for the very first time and all the way to the car. Superstar!"

"MBH also offer a family link facility by means of an online portal where information can be shared both ways, they also link up with her school, offering training and support so they can help too."

"Thank you to the team for your passion, support and belief in our daughter's abilities".

"Megan Baker is just a magical place. The conductors and assistants have gifted her with life changing skills, both physically and helping her to accept who she is, the difference is phenomenal! I can't express my appreciation; her improvements are more than we could have ever expected! I wouldn't want to think of where she would be without you".

Statutory and 'best practice' activities

Even though the charity is relatively small, it is subject to all statutory obligations as with any business that employs people and works with the general public. As such MBH has many policies and procedures in place with Safeguarding and The General Data Protection Regulation (GDPR) being the most active.

MBH trustees are satisfied that MBH operations are commensurate with all legislation relevant to the charity.

'Best-practice' is embedded within the MBH culture and staff share their expertise freely with other key stakeholders for the benefit of our clients and their families. Our expertise and experience sit comfortably in the health and education sectors as we address both the physical and academic needs of beneficiaries, for example, helping children with cerebral palsy to learn new ways to complete everyday tasks and helping children with DCD to learn strategies to help concentration in a school setting.

Continuous professional development is expected of all staff and training days were scheduled in the annual timetable. Classroom assistants were supported to undertake the level three Conductive Assistant course as well as receiving continuous training in-house.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Fundraising activities

The charity has two staff significantly engaged on this activity - Lee, Chief Executive Officer and John, Operations Manager. John focuses on making bids to charitable trusts while Lee concentrates on building support from individuals and businesses. These activities are essential to maintain both the charity's future and ensure that it is embedded in the local and wider community of people who can benefit from what we provide. Four events were held during the year including a golf day at Leominster Golf Club, Mud Run at Eastnor Castle, Indian Evening at Ledbury Rugby Club and the Sparkle Ball at Bransford Hotel. We received approximately;

- £46,312 from donations & legacies (up 21%)
- £99,334 from client payments (up 49%)
- £29,904 from events (up 193%)
- £233,500 from grant-giving bodies (up 55%)

These results are a remarkable achievement and demonstrate the dedication shown by MBH staff, clients and supporters.

Major Donors

The charity gratefully acknowledges donations from the following charitable trusts and organisations:

- Herefordshire Community Foundation
- The Millichope Foundation
- Lottery Reaching Communities
- Sylvia Adams
- R&D Turner Trust
- The Edward Gostling Foundation
- The Croft Trust
- Western Power
- Souter Charitable Trust
- The Eveson Trust
- Laslett's Charities

Financial review

The total income achieved in the year was £411,513, which was £145,978 or 55% more than the previous year, and this year's expenditure was £400,160, an increase of £66,954 or 20% on the previous year. Overall, the charity produced a surplus of £11,353 compared with a deficit of £67,671 previously. Income was derived from four main sources: grants, participants fees, donations and events, each contributing 57%, 24%, 11% and 7% respectively.

Reserves policy

The trustees' agreed policy is to have sufficient reserves to smooth cash flow and deal with any unforeseen costs to the charity. The policy also recognises that it is not appropriate to amass large reserves which could be spent on delivering services to more clients. The target is to maintain reserves equivalent to six months of operational costs. By the end of the financial year MBH held approximately 7 months of operational costs. At 31 March 2023, MBH had funds available of £227,942 of which £5,603 were restricted and the remaining unrestricted.

Going Concern

The trustees have reviewed the circumstances of Megan Baker House and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future. There are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

During 2023-24 the charity will be recruiting additional staff to ensure that all venues and clients are adequately resourced and digital services can continue to develop.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Governing document

The charity is controlled by its governing document, the memorandum of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

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 R C J Wileman

Mr T Oakley

Dr D G Gleaves

Ms J A Mears

Mrs L Auger-Small

Mr C Brooks

(Appointed 2 January 2023)

Recruitment and appointment of new Trustees

Trustees are aware that to fully meet their responsibilities not only as Trustees but also employers and to ensure compliance with current legislations, a broad skills remit is required. With this in mind, they are always keen to recruit new Trustees who can add value and skills to the current board.

New Trustees can apply to, or be nominated to join the board by, an existing member or an outside organisation. The appointment is formalised by a resolution of the Trustees and formal acceptance of the Trusteeship by the prospective Trustee. This is documented in the board minutes. Trustees are appointed to the board for a period of three years and then either retire or are re-elected during the Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Megan Baker House has a Board of Trustees comprising currently of six members covering a broad spectrum of professional backgrounds, who receive no payments from the charity. Twelve staff undertake the day to day running of the charity, five of whom are part-time. Megan Baker House also has a large number of volunteers providing additional support to fundraising events.

Operational management of the centre and responsibility for the provision of services rests with the chief executive officer.

The operations manager undertakes the supervision of staff and ensures that procedures are in place to enable the team to continue to develop their skills and working practices in line with best practice.

Monthly reports are prepared to monitor income, expenditure and cost of all services provided. Additionally, performance reports are collated relating to service hours, numbers of beneficiaries and their progress.

Trustee Meetings and Management Support

The Board of Trustees met every four to six weeks. Other meetings are convened if required to discuss specific subjects, with recommendations being taken to board meetings for approval.

In addition to the formal meetings, trustees meet with individual staff and groups of staff as and when required to provide advice and guidance. Communication between the Chair, chief executive and operations manager takes place at least weekly.

All trustees like to use their skills for the greatest benefit to the charity and the chairman has allocated each with a specific responsibility.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

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

Dr R C J Wileman
Trustee

28 September 2023

MEGAN BAKER HOUSE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MEGAN BAKER HOUSE LTD

I report to the trustees on my examination of the financial statements of Megan Baker House Ltd (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr Kelvin Paul Alexander FCCA
Hawkins Priday Ltd
Chartered Certified Accountants
5 Bridge Street
Hereford
HR4 9DF

Dated: 2 October 2023

MEGAN BAKER HOUSE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations, legacies and grants	6	279,812	-	279,812	188,730	-	188,730
Participants fees	3	99,334	-	99,334	66,545	-	66,545
Fundraising events	4	29,904	-	29,904	10,209	-	10,209
Investments	5	267	-	267	51	-	51
Other income	7	2,196	-	2,196	-	-	-
Total income		<u>411,513</u>	<u>-</u>	<u>411,513</u>	<u>265,535</u>	<u>-</u>	<u>265,535</u>
<u>Expenditure on:</u>							
Raising funds	9	76,853	-	76,853	70,273	-	70,273
Charitable activities	8	318,279	5,028	323,307	255,815	7,118	262,933
Total expenditure		<u>395,132</u>	<u>5,028</u>	<u>400,160</u>	<u>326,088</u>	<u>7,118</u>	<u>333,206</u>
Net income/(expenditure) for the year/ Net movement in funds							
		16,381	(5,028)	11,353	(60,553)	(7,118)	(67,671)
Fund balances at 1 April 2022		<u>205,958</u>	<u>10,631</u>	<u>216,589</u>	<u>266,511</u>	<u>17,749</u>	<u>284,260</u>
Fund balances at 31 March 2023		<u><u>222,339</u></u>	<u><u>5,603</u></u>	<u><u>227,942</u></u>	<u><u>205,958</u></u>	<u><u>10,631</u></u>	<u><u>216,589</u></u>

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.

MEGAN BAKER HOUSE LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Property, plant and equipment	15		11,082		10,787
Current assets					
Inventories	16	200		200	
Trade and other receivables	17	32,888		37,020	
Cash at bank and in hand		225,580		220,369	
		<u>258,668</u>		<u>257,589</u>	
Current liabilities	18	(41,808)		(51,787)	
Net current assets			216,860		205,802
Total assets less current liabilities			<u>227,942</u>		<u>216,589</u>
Income funds					
Restricted funds	20		5,603		10,631
Unrestricted funds			222,339		205,958
			<u>227,942</u>		<u>216,589</u>

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 2023.

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 for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 28 September 2023

Dr R C J Wileman
Trustee

Company registration number 06052737

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Megan Baker House Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Megan Baker House, Orchard Lane, Ledbury, Herefordshire, HR8 1BY, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services and facilities are included at a valuation which is an estimate of the financial cost borne by the donor where such cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Income from grants and government grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Plant and equipment	25% straight line
Fixtures and fittings	15%, 25% or 33.3% straight line

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 non-current assets

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

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 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 trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price. 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 payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

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

1.11 Taxation

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

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

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

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 Participants fees

	Income 2023 £	Income 2022 £
Participants fees	99,334	66,545

4 Fundraising events

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	29,904	10,209

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	267	51

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Donations, legacies and grants

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	40,012	36,717
Legacies receivable	1,000	-
Grants	233,500	150,386
Donated services	5,300	1,627
	<u>279,812</u>	<u>188,730</u>

Grants

Grants includes a total of £0 (£2,386 in 2022) from government grants in respect of the Coronavirus Job Retention Scheme.

Donated services

Donated services relate to professional fees and advertising.

7 Other income

	Unrestricted funds	Total
	2023	2022
	£	£
Insurance claim income	2,196	-
	<u>2,196</u>	<u>-</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Expenditure 2023 £	Expenditure 2022 £
Staff costs	186,508	139,026
Telephone	1,860	1,955
Printing, postage & stationery	1,242	632
Sundries	-	13
Computer running costs	4,192	5,302
Bank charges	267	266
Subscriptions	1,305	1,293
Insurance	7,329	6,487
Materials & resources	1,397	644
Staff training	1,668	1,287
Motor & travelling expenses	9,401	6,982
Refreshments	349	906
Uniforms	726	311
	<u>216,244</u>	<u>165,104</u>
Share of support costs (see note 10)	92,633	88,223
Share of governance costs (see note 10)	14,430	9,606
	<u>323,307</u>	<u>262,933</u>
Analysis by fund		
Unrestricted funds	318,279	255,815
Restricted funds	5,028	7,118
	<u>323,307</u>	<u>262,933</u>

9 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Staging fundraising events	9,493	1,745
Advertising, marketing & PR	3,188	3,836
Staff costs	64,172	64,692
	<u>76,853</u>	<u>70,273</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	63,732	-	63,732	59,424	-	59,424
Depreciation	7,291	-	7,291	9,285	-	9,285
Rent, rates & water	17,952	-	17,952	16,648	-	16,648
Light & heat	1,484	-	1,484	614	-	614
Repairs, upkeep & cleaning	2,174	-	2,174	2,252	-	2,252
Accountancy	-	9,173	9,173	-	8,795	8,795
Legal and professional	-	5,257	5,257	-	811	811
	<u>92,633</u>	<u>14,430</u>	<u>107,063</u>	<u>88,223</u>	<u>9,606</u>	<u>97,829</u>
Analysed between						
Charitable activities	<u>92,633</u>	<u>14,430</u>	<u>107,063</u>	<u>88,223</u>	<u>9,606</u>	<u>97,829</u>

Governance costs includes payments to the accountants of £1,080 (2022 - £1,020) for independent examination fees.

11 Trustees

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

None of the trustees received any expenses from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	12	12
	<u>12</u>	<u>12</u>
Employment costs	2023	2022
	£	£
Wages and salaries	285,669	251,387
Social security costs	21,448	5,186
Other pension costs	7,295	6,569
	<u>314,412</u>	<u>263,142</u>

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Employees

(Continued)

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

13 Role played by general volunteers

Due to the specialist nature of the services provided by the charity, general volunteers are not used to help deliver those services. However, many volunteers do assist with the organization and running of the fundraising events that take place each year. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the Accounts.

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15 Property, plant and equipment

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	12,727	23,223	35,950
Additions	6,437	1,182	7,619
Disposals	-	(100)	(100)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	19,164	24,305	43,469
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 April 2022	12,152	13,010	25,162
Depreciation charged in the year	629	6,662	7,291
Eliminated in respect of disposals	-	(66)	(66)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	12,781	19,606	32,387
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2023	6,383	4,699	11,082
	<hr/>	<hr/>	<hr/>
At 31 March 2022	575	10,212	10,787
	<hr/>	<hr/>	<hr/>

16 Inventories

	2023 £	2022 £
Raw materials and consumables	200	200
	<hr/>	<hr/>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Trade and other receivables

	2023	2022
	£	£
Amounts falling due within one year:		
Trade receivables	24,475	29,197
Prepayments and accrued income	8,413	7,823
	<u>32,888</u>	<u>37,020</u>

18 Current liabilities

	Notes	2023	2022
		£	£
Deferred income	19	25,903	32,683
Trade payables		2,291	3,018
Other payables		12,033	10,303
Accruals		1,581	5,783
		<u>41,808</u>	<u>51,787</u>

19 Deferred income

	2023	2022
	£	£
Arising from invoices raised in advance for participants fees	25,903	32,683
	<u>25,903</u>	<u>32,683</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	25,903	32,683
	<u>25,903</u>	<u>32,683</u>
Movements in the year:		
Deferred income at 1 April 2022	32,683	16,869
Released from previous periods	(32,683)	(16,869)
Resources deferred in the year	25,903	32,683
	<u>25,903</u>	<u>32,683</u>
Deferred income at 31 March 2023	25,903	32,683
	<u>25,903</u>	<u>32,683</u>

All deferred income is released in the next year.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021	Resources expended	Revaluations, gains and losses	Balance at 1 April 2022	Resources expended	Revaluations, gains and losses	Balance at 31 March 2023
	£	£	£	£	£	£	£
Free Radio Walk For Kids	8,271	-	(2,648)	5,623	-	(536)	5,087
Ledbury Facility Fund	9,478	(4,400)	(70)	5,008	(4,400)	(92)	516
	<u>17,749</u>	<u>(4,400)</u>	<u>(2,718)</u>	<u>10,631</u>	<u>(4,400)</u>	<u>(628)</u>	<u>5,603</u>

Free Radio Walk for Kids

The funding received for this in previous periods is restricted to providing equipment for educational purposes.

Ledbury Facility Fund

The funding received for this in previous periods is restricted to providing an outreach centre in Ledbury.

21 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:						
Property, plant and equipment	5,479	5,603	11,082	10,212	575	10,787
Current assets/(liabilities)	216,860	-	216,860	195,746	10,056	205,802
	<u>222,339</u>	<u>5,603</u>	<u>227,942</u>	<u>205,958</u>	<u>10,631</u>	<u>216,589</u>

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>97,623</u>	<u>86,343</u>

This remuneration equates to an average hourly rate of £22.97 (an estimated total of 4,250 hours expended in a year).

MEGAN BAKER HOUSE LTD

England & Wales - Charity number 1141827

Accounts

Charity Registration No. 1141827 (England and Wales)

Charity Registration No. SC041763 (Scotland)

Company Registration No. 06052737 (England and Wales)

MEGAN BAKER HOUSE LTD

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022

PAGES FOR FILING WITH REGISTRAR

MEGAN BAKER HOUSE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr R C J Wileman Mr T Oakley Dr D G Gleaves Ms J A Mears Mrs L Auger-Small
Charity number (England and Wales)	1141827
Charity number (Scotland)	SC041763
Company number	06052737
Principal address	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY
Registered office	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY
Independent examiner	Hawkins Priday Ltd 5 Bridge Street Hereford HR4 9DF
Senior Management Team	Mrs A Gough (Chief Executive) Mr J Gough (Operations Manager)

MEGAN BAKER HOUSE LTD

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MEGAN BAKER HOUSE LTD

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 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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

Our charity's purposes, as set out in the objects contained in the company memorandum of association are:

To advance the education and relieve suffering of primarily children, and in recent years increasing numbers of adults, with motor disorders and provide information, advice and guidance to their families and carers in particular, by means of conductive education.

The charity is a centre for movement disorders and aims to help clients overcome a wide range of neurological conditions and enhance their independence, using techniques based on conductive education. Conductive education sees motor disorders as a problem of learning, oppose to a medical condition needing treatment. It was initially developed for the needs of children with cerebral palsy, but it is appropriate for any condition where the central nervous system affects the ability to coordinate and control movements. In childhood this includes cerebral palsy, developmental coordination disorder (DCD aka dyspraxia) and adults suffering from multiple sclerosis, stroke or Parkinson's disease. It can also be used to help those with acquired brain injury, in all age groups.

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

Significant activities

Services

As recorded as an ambition in the FY21 report, we have succeeded in providing our services at a venue in Worcestershire. This brings our current number of venues to seven.

Although there were no more lockdowns, Covid-19 continued to affect services as clients and staff experienced further health issues which resulted in occasional absences throughout the year. In March 2021, 80% of clients had returned and over the subsequent months this increased to 100%. Further growth resulted in Megan Baker House (MBH) ending this reporting period showing an increase of 50% in client numbers by March 2022, which was a remarkable achievement during such challenging times. The age range of clients was 1-82 years and diagnoses included cerebral palsy, developmental coordination disorder, stroke, multiple sclerosis, acquired brain injury and Parkinson's. Clients without the benefit of a diagnosis were also helped as well as their families and carers.

We were engaged by a local school to provide conductive education (CE) training for their teachers and subsequently to deliver CE on a weekly basis to some of the students.

Project REACHOUT allowed the charity to deliver services in seven locations within Herefordshire, Worcestershire, Shropshire and Gloucestershire. In addition, virtual sessions, developed in FY20 in response to lockdowns, continued to be popular and attracted additional clients from around the UK (9% of total number of clients).

Training

There is an ongoing shortage of CE staff across the entire sector as so few enter the profession and graduate each year in the UK or Hungary. MBH has received CE students from the National Institute of Conductive Education to complete work experience sessions under the guidance of MBH Head of Client Services. We are also developing our own graduates as two members of staff undertake the CE degree course remotely.

Other training takes place regularly to increase the knowledge and experience of our conductive assistants who play a vital role in the delivery of services. Everyone at MBH undertakes Personal & Professional development throughout their careers at the charity.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

Looking Outwards

The CEO is a member of a consortium of Heads of conductive education centres from across England and Northern Ireland, which met virtually during the year to share “best practice”.

Our relationship with The University of Worcester (Nursing and Teaching faculties) continued although visits were restricted due to Covid-19 outbreaks throughout the period.

Community and Corporate Support

The charity is indebted to many individuals and organisations that have given vital support during the past year, the result of both longstanding and new relationships including:

- Lanyon Bowdler
- ABE Logistics
- Leominster Golf Club
- Shaw Healthcare Ltd

Due to the specialist nature of our services, we cannot have volunteers working in the centres, but we do have many volunteers who help with our fundraising events.

We have an active board of trustees, who gave their time and expertise freely to the charity, providing sound governance and support.

Public benefit

The charity is open to all who may benefit, irrespective of age, gender, race or religion. Megan Baker House fills a gap in the provision of statutory services for those with motor disabilities. Through the provision of our specialist services we provide the best possible opportunities for our beneficiaries to gain greater independence and a more optimistic future.

Parents and beneficiaries receive practical advice and other key stakeholders, such as professionals from the health and education sectors, gain from the training, mentoring and work experience opportunities we provide.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Charitable activities

During the period of this report approximately 200 people have benefitted from our services and expertise.

MBH has several formal systems to measure progress and record outcomes on a continuous basis. The results are compiled into annual reports although constant, weekly dialogue takes place between clients and staff.

The organisation also actively seeks feedback from clients, which can be given anonymously, to shape the future design and delivery of services and management of client/MBH relationships.

Examples of client feedback include:

"After a few sessions he was crawling short distances and within half a year he was taking his first steps."

"In short, the team have worked miracles."

"They have a true passion for helping children achieve their potential and look beyond the diagnoses and medical predictions to the child underneath."

"Since S started her weekly sessions, she has gone from strength to strength."

"From a parent's point of view, I would be lost without Megan Baker House."

"As parents we can also request certain goals for our children to work towards in the sessions."

"Amazingly, not long afterwards O learnt to walk independently."

"I believe the benefits of the on-line sessions are vast. It showed me as a parent what my child had been learning during the face-to-face sessions and now means I can continue these wherever possible during the day."

"The zoom sessions provided her with some form of normality and familiarity, giving her something to look forward to each week."

"F completely loves the remote sessions."

"The Conductive Educational Specialists have such a lovely rapport."

"He does not see the session as 'work', quite often all I can hear is laughing! "

"A very positive outcome of the pandemic is that weekly CE sessions have been delivered to J via video calls."

"Having remote sessions every week has been absolutely fantastic and we're sure the benefits will be long lasting... there has been a notable difference in daily life already."

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statutory and 'best practice' activities

Even though the charity is small it is subject to all statutory obligations as with any business that employs people and works with the general public. As such MBH has many policies and procedures in place with Safeguarding and The General Data Protection Regulation (GDPR) being the most active.

MBH trustees are satisfied that our operations are commensurate with all legislation relevant to the charity.

'Best-practice' is embedded within the MBH culture and staff share their expertise freely with other key stakeholders in the best interests of our clients. Our expertise and experience sits comfortably in the health and education sectors as we address both the physical and academic needs of beneficiaries, for example, helping children with cerebral palsy to learn new ways to complete everyday tasks and helping children with DCD to learn strategies to help concentration in a school setting.

Continuous professional development is expected of all staff and training days are scheduled in the annual timetable. Classroom assistants are supported to undertake the level three Conductive Assistant course as well as receiving continuous training in-house.

Prior to the COVID 19 pandemic the charity had undergone a root and branch re-organisation of the delivery model, resulting in project REACHOUT, with many services being delivered at village halls and community centres and with Ledbury becoming the main MBH venue and centre of operations. This meant that our fixed cost base was significantly reduced with the majority of remaining costs relating to staff pay and the rental of REACHOUT locations (paid for on an "as used" basis). As a result, when the pandemic hit the UK, the charity managed to limit the financial impact and avoid the loss of any of our skilled staff. We also developed new ways to both maintain contact with our client base, almost all of whom were shielding, and continue to deliver a modified support package, using social media and digital delivery of conductive education sessions via 'Zoom'. This along with very careful cost management during the period and a very active approach to fund raising has helped to ensure the survival of the charity, it's staff and continued support to it's clients (those being directly helped and their extended families) during a very difficult and testing period for all.

Fundraising activities

The charity has two staff significantly engaged on this activity - Lee Gough, Chief Executive and John Gough, Operations Manager. John focuses on making bids to charitable trusts while Lee concentrates on building support from individuals and businesses. These activities are essential to maintaining both the charity's future and ensuring that it is embedded in the local and wider community of people who can benefit from what we provide. During the year there were only two events possible (held outdoors) and community fundraising was very difficult as Covid-19 was still casting its shadow over the world. We received approximately;

- £36.7k from donations (an increase of 226% on the previous year),
- £66.5k from client payments (an increase of 184% on the previous year),
- £10.2k from events (an increase of 443% on the previous year),
- £148k from grant-giving bodies (a **decrease** of 50% on the previous year), and finally
- just under £2.4k was from Corona Virus grant sources (less than 2% compared with the previous year).

Whilst these figures illustrate the difficult year in terms of overall income, it also shows how hard the charities staff have worked to increase non-grant sources of income throughout the year. This is no mean feat when considered in the light of increasing client numbers and the limited staff available to service their needs.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Major Donors

The charity gratefully acknowledges donations from the following charitable trusts and organisations:

- Millichope Foundation
- Lasslet's Charity
- NFU Mutual Charity
- Childwick Trust
- Kildare Trust
- Eveson Charitable Trust
- Worcestershire Community Foundation
- Julia & Hans Rausing Trust
- John Horniman's Children's Charity
- Croft Trust
- Herefordshire Community Foundation
- BBC Children in Need

Financial review

The total income achieved in the year was £265.5k, which was £223.3k less than the previous year, and this year's expenditure of £333.2k (within £2.3k of the previous year), resulting in an overall deficit of just under £67.7k. Income was derived from four main sources; grants, participants fees, donations and events, each contributing 55.7%, 25.1%, 14.4% and 3.8% respectively with the remaining 1% coming from Corona Virus grants and interest income.

Reserves policy

The trustees' agreed policy is to have sufficient reserves to smooth cash flow and deal with any unforeseen costs to the charity. The policy also recognises that it is not appropriate to amass large reserves which could be spent on delivering services to more clients. The target in previous years has been to achieve reserves equivalent to six months of operational costs. However, due to the unsettled period of the previous two years and the uncertainty around future funding, the charity decided to build up the reserve slightly to reflect the uncertainty it faced. By the end of the financial year MBH held approximately 8 months of operational costs. At 31 March 2022 MBH had funds available of £216.6k of which £10.6k were restricted and the remaining unrestricted.

It is recognised that reserves are higher than the target of 6 months, as stated above, and is therefore the intent of the Board to reduce these reserves during the next year (FY23) towards the target of 6 months. However, the rate of this decrease in reserves during the year will reflect the Boards aim to continue to provide a prudent safety net, depending on the wider financial and social environment, to ensure that our services, support to clients and their families are able to continue over the forthcoming year.

Going Concern

The trustees have reviewed the circumstances of Megan Baker House and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future. There are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

During FY23 the charity will be recruiting additional staff to ensure that all venues and clients are adequately resourced and digital services can continue to develop.

Structure, governance and management

Governing document

The charity is controlled by its governing document, the memorandum of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Trustees

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 R C J Wileman
Mr T Oakley
Dr D G Gleaves
Ms J A Mears
Mrs L Auger-Small

Recruitment and appointment of new Trustees

Trustees are aware that to fully meet their responsibilities not only as Trustees but also employers and to ensure compliance with current legislations, a broad skills remit is required. With this in mind, they are always keen to recruit new Trustees who can add value and skills to the current board.

New Trustees can apply to, or be nominated to join the board by, an existing member or an outside organisation. The appointment is formalised by a resolution of the Trustees and formal acceptance of the Trusteeship by the prospective Trustee. This is documented in the board minutes. Trustees are appointed to the board for a period of three years and then either retire or are re-elected during the Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Megan Baker House has a Board of Trustees comprising currently of five members covering a broad spectrum of professional backgrounds, who receive no payments from the charity. Twelve staff undertake the day to day running of the charity, five of whom are part-time. Megan Baker House also has a large number of volunteers providing additional support to fundraising events.

Operational management of the centre and responsibility for the provision of services rests with the chief executive officer.

The operations manager undertakes the supervision of staff and ensures that procedures are in place to enable the team to continue to develop their skills and working practices in line with best practice.

Monthly reports are prepared to monitor income, expenditure and cost of all services provided. Additionally, performance reports are collated relating to service hours, numbers of beneficiaries and their progress.

Trustee Meetings and Management Support

The Board of Trustees met every four to six weeks many of which were conducted via the Zoom application. Other meetings are convened if required to discuss specific subjects, with recommendations being taken to board meetings for approval.

In addition to the formal meetings, trustees meet with individual staff and groups of staff as and when required to provide advice and guidance. Communication between the Chair, chief executive and operations manager takes place at least weekly.

All trustees like to use their skills for the greatest benefit to the charity and the chairman has allocated each with a specific responsibility.

MEGAN BAKER HOUSE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

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

Dr R C J Wileman
Trustee

22 September 2022

MEGAN BAKER HOUSE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MEGAN BAKER HOUSE LTD

I report to the trustees on my examination of the financial statements of Megan Baker House Ltd (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr Kelvin Paul Alexander ACCA
Hawkins Priday Ltd
Chartered Certified Accountants
5 Bridge Street
Hereford
HR4 9DF

Dated: 22 September 2022

MEGAN BAKER HOUSE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations, legacies and grants	6	188,730	-	188,730	415,564	34,787	450,351
Participants fees	3	66,545	-	66,545	36,170	-	36,170
Fundraising events	4	10,209	-	10,209	2,304	-	2,304
Investments	5	51	-	51	31	-	31
Total income		<u>265,535</u>	<u>-</u>	<u>265,535</u>	<u>454,069</u>	<u>34,787</u>	<u>488,856</u>
Expenditure on:							
Raising funds	8	70,273	-	70,273	66,864	-	66,864
Charitable activities	7	255,815	7,118	262,933	228,237	40,373	268,610
Total expenditure		<u>326,088</u>	<u>7,118</u>	<u>333,206</u>	<u>295,101</u>	<u>40,373</u>	<u>335,474</u>
Net (expenditure)/income for the year/							
Net movement in funds		(60,553)	(7,118)	(67,671)	158,968	(5,586)	153,382
Fund balances at 1 April 2021		266,511	17,749	284,260	107,543	23,335	130,878
Fund balances at 31 March 2022		<u>205,958</u>	<u>10,631</u>	<u>216,589</u>	<u>266,511</u>	<u>17,749</u>	<u>284,260</u>

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.

MEGAN BAKER HOUSE LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	13		10,787		17,674
Current assets					
Inventories	14	200		200	
Trade and other receivables	15	37,020		21,006	
Cash at bank and in hand		220,369		283,195	
		<u>257,589</u>		<u>304,401</u>	
Current liabilities	16	(51,787)		(37,815)	
Net current assets			205,802		266,586
Total assets less current liabilities			<u>216,589</u>		<u>284,260</u>
Income funds					
Restricted funds	18		10,631		17,749
Unrestricted funds			205,958		266,511
			<u>216,589</u>		<u>284,260</u>

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.

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 for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22 September 2022

Dr R C J Wileman
Trustee

Company registration number 06052737

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Megan Baker House Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Megan Baker House, Orchard Lane, Ledbury, Herefordshire, HR8 1BY, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services and facilities are included at a valuation which is an estimate of the financial cost borne by the donor where such cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Income from grants and government grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Plant and equipment	25% straight line
Fixtures and fittings	15%, 25% or 33.3% straight line

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 non-current assets

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

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.10 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 trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price. 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 payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

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

1.11 Taxation

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

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

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

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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 Participants fees

	Income 2022 £	Income 2021 £
Participants fees	66,545	36,170

4 Fundraising events

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	10,209	2,304

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	51	31

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Donations, legacies and grants

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Donations and gifts	36,717	16,204	-	16,204
Grants	150,386	394,643	34,787	429,430
Donated services	1,627	4,717	-	4,717
	<u>188,730</u>	<u>415,564</u>	<u>34,787</u>	<u>450,351</u>

Grants

Grants includes a total of £2,386 (£131,081 in 2021) from government grants in respect of the Coronavirus Job Retention Scheme and local government grants due to Coronavirus.

Donated services

Donated services relate to professional fees, rent and advertising.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Expenditure	
	2022	2021
	£	£
Staff costs	139,026	158,320
Telephone	1,955	1,482
Printing, postage & stationery	632	585
Sundries	13	38
Computer running costs	5,302	9,966
Office equipment & hire	-	764
Bank charges	266	311
Subscriptions	1,293	1,126
Insurance	6,487	7,797
Materials & resources	644	479
Staff training	1,287	584
Motor & travelling expenses	6,982	2,459
Refreshments	906	159
Uniforms	311	144
	<u>165,104</u>	<u>184,214</u>
Share of support costs (see note 9)	88,223	74,609
Share of governance costs (see note 9)	9,606	9,787
	<u>262,933</u>	<u>268,610</u>
Analysis by fund		
Unrestricted funds	255,815	228,237
Restricted funds	7,118	40,373
	<u>262,933</u>	<u>268,610</u>

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	1,745	36
Advertising, marketing & PR	3,836	2
Staff costs	64,692	66,826
	<u>70,273</u>	<u>66,864</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	59,424	-	59,424	43,615	-	43,615
Depreciation	9,285	-	9,285	7,342	-	7,342
Rent, rates & water	16,648	-	16,648	15,383	-	15,383
Light & heat	614	-	614	2,017	-	2,017
Repairs, upkeep & cleaning	2,252	-	2,252	6,252	-	6,252
Accountancy	-	8,795	8,795	-	9,120	9,120
Legal and professional	-	811	811	-	667	667
	<u>88,223</u>	<u>9,606</u>	<u>97,829</u>	<u>74,609</u>	<u>9,787</u>	<u>84,396</u>
Analysed between						
Charitable activities	<u>88,223</u>	<u>9,606</u>	<u>97,829</u>	<u>74,609</u>	<u>9,787</u>	<u>84,396</u>

Governance costs includes payments to the accountants of £1,020 (2021 - £978) for independent examination fees.

10 Trustees

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

None of the trustees received any expenses from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	12	11
	<u>12</u>	<u>11</u>
Employment costs	2022	2021
	£	£
Wages and salaries	251,387	254,894
Social security costs	5,186	7,310
Other pension costs	6,569	6,557
	<u>263,142</u>	<u>268,761</u>

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

(Continued)

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

12 Role played by general volunteers

Due to the specialist nature of the services provided by the charity, general volunteers are not used to help deliver those services. However, many volunteers do assist with the organization and running of the fundraising events that take place each year. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the Accounts.

13 Property, plant and equipment

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	12,358	21,192	33,550
Additions	369	2,030	2,399
At 31 March 2022	12,727	23,222	35,949
Depreciation and impairment			
At 1 April 2021	9,056	6,820	15,876
Depreciation charged in the year	3,096	6,190	9,286
At 31 March 2022	12,152	13,010	25,162
Carrying amount			
At 31 March 2022	575	10,212	10,787
At 31 March 2021	3,302	14,372	17,674

14 Inventories

	2022 £	2021 £
Raw materials and consumables	200	200

15 Trade and other receivables

	2022 £	2021 £
Amounts falling due within one year:		
Trade receivables	29,197	14,158
Prepayments and accrued income	7,823	6,848
	37,020	21,006

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Current liabilities

	Notes	2022 £	2021 £
Deferred income	17	32,683	16,869
Trade payables		3,018	1,056
Other payables		10,303	11,932
Accruals		5,783	7,958
		<u>51,787</u>	<u>37,815</u>

17 Deferred income

	2022 £	2021 £
Arising from invoices raised in advance for participants fees	<u>32,683</u>	<u>16,869</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>32,683</u>	<u>16,869</u>
Movements in the year:		
Deferred income at 1 April 2021	16,869	855
Released from previous periods	(16,869)	(855)
Resources deferred in the year	<u>32,683</u>	<u>16,869</u>
Deferred income at 31 March 2022	<u>32,683</u>	<u>16,869</u>

All deferred income is released in the next year.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds							
	Balance at 1 April 2020	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 1 April 2021	Resources expended	Revaluations, gains and losses	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Children in Need	-	34,787	(34,787)	-	-	-	-	-
Free Radio Walk For Kids	10,861	-	-	(2,590)	8,271	-	(2,648)	5,623
Ledbury Facility Fund	12,474	-	(2,933)	(63)	9,478	(4,400)	(70)	5,008
	<u>23,335</u>	<u>34,787</u>	<u>(37,720)</u>	<u>(2,653)</u>	<u>17,749</u>	<u>(4,400)</u>	<u>(2,718)</u>	<u>10,631</u>

Children in Need

The funding received for this in previous years is restricted to contributing to the wages of the charities' conductive education specialists. No funding was received in 2021/22.

Free Radio Walk for Kids

The funding received for this in previous periods is restricted to providing equipment for educational purposes.

Ledbury Facility Fund

The funding received for this in previous periods is restricted to providing an outreach centre in Ledbury.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Property, plant and equipment	10,212	575	10,787	14,750	2,924	17,674
Current assets/(liabilities)	195,746	10,056	205,802	251,761	14,825	266,586
	<u>205,958</u>	<u>10,631</u>	<u>216,589</u>	<u>266,511</u>	<u>17,749</u>	<u>284,260</u>

20 Related party transactions

John Gough, the husband of Lee Gough (Chief Executive) is employed by the charity as the Operations Manager.

MEGAN BAKER HOUSE LTD

England & Wales - Charity number 1141827

Accounts

Charity Registration No. 1141827 (England and Wales)

Charity Registration No. SC041763 (Scotland)

Company Registration No. 06052737 (England and Wales)

MEGAN BAKER HOUSE LTD

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

PAGES FOR FILING WITH REGISTRAR

MEGAN BAKER HOUSE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr R C J Wileman Mr T Oakley Dr D G Gleaves Ms J A Mears Mrs L Auger-Small
Charity number (England and Wales)	1141827
Charity number (Scotland)	SC041763
Company number	06052737
Principal address	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY
Registered office	Megan Baker House Orchard Lane Ledbury Herefordshire United Kingdom HR8 1BY
Independent examiner	Hawkins Priday Ltd 5 Bridge Street Hereford HR4 9DF
Senior Management Team	Mrs A Gough (Chief Executive) Mr J Gough (Operations Manager)

MEGAN BAKER HOUSE LTD

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MEGAN BAKER HOUSE LTD

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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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

Our charity's purposes, as set out in the objects contained in the company memorandum of association are: To advance the education and relieve suffering of primarily children with motor disorders and provide information, advice and guidance to their families and carers in particular, by means of conductive education.

The charity is a centre for movement disorders and aims to help clients overcome their movement disorders and enhance their independence, using techniques based on conductive education. Conductive education sees motor disorders as a problem of learning, oppose to a medical condition needing treatment. It was initially developed for the needs of children with cerebral palsy, but it is appropriate for any condition where the central nervous system affects the ability to coordinate and control movements. In childhood this includes cerebral palsy, developmental coordination disorder (DCD aka dyspraxia) and adults suffering from multiple sclerosis, stroke or Parkinson's disease. It can also be used to help those with acquired brain injury, in all age groups.

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

Significant activities

Services

The Covid-19 pandemic had a significant impact on services during the year. A national lockdown started on the 23 March 2020 and the charity stopped seeing clients in person until August 2020. During lockdown we developed digital services that were delivered via the Zoom application and reopened face-to-face sessions in September 2020 for those not self-isolating. During the pandemic digital services attracted 64% of previously face-to-face clients and proved to be so popular they are now a permanent feature of the MBH portfolio. In August 2020 the charity left its home of eighteen-years just outside of Leominster as part of the plans for project REACHOUT which would take MBH closer to the communities it served. REACHOUT had been two-years in the planning and involved the charity working from several additional venues in Shropshire, Worcestershire and North Gloucestershire in addition to its base in Ledbury that had opened in 2018. The project would necessitate staff working remotely to deliver services and complete reports and plans at home. MBH had planned for home working long before it became a government directive. During periods of lockdown, the staff continued to train under the supervision of Head of Client services so the time was used productively for their personal professional development. There were three national lockdowns during the period covered by this report but the charity was allowed to remain operational for two of them as it was deemed to be providing key services. However, in January a new Covid variant (named P.2 or Brazilian) was identified as cases and deaths started to rise dramatically. Considering the widespread locations of staff and clients, it was decided to suspend all face-to-face sessions on the 11th January for two months, opening again in March 2021. All members of staff were vaccinated at the earliest opportunity in order to protect our clients, themselves and their families and overall the staff have been extremely helpful, dedicated and professional during a very testing period. In March 2021, 80% of clients returned to sessions in person, 10% stayed with digital services and 10% were unable to benefit from either. To ensure that those in need know of the help we can provide, the charity recruited a marketing manager in March 2021 as a part-time post.

Looking Outwards

The CEO is a member of a consortium of Heads of conductive education centres from across England and Northern Ireland, which met regularly during the year to share "best practice" in how to operate during the pandemic. All visits from other bodies, such as The University of Worcester, were suspended for the duration of this report.

MEGAN BAKER HOUSE LTD

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

FOR THE YEAR ENDED 31 MARCH 2021

Community and Corporate Support

The charity is indebted to many individuals and organisations that have given vital support during the past year, the result of both longstanding and new relationships including:

- Lanyon Bowdler
- ABE Logistics
- Leominster Golf Club
- Services for Independent Living
- Individuals, groups and companies

Due to the specialist nature of our services, we cannot have volunteers working in the centres, but we do have many volunteers who help with our fundraising events.

We have an active board of trustees, who gave their time and expertise freely to the charity, providing sound governance and support.

Public benefit

The charity is open to all who may benefit, irrespective of age, gender, race or religion. Megan Baker House fills a gap in the provision of statutory services for those with motor disabilities. Through the provision of our specialist services we provide the best possible opportunities for our beneficiaries to gain greater independence and a more optimistic future.

Parents and beneficiaries receive practical advice and other key stakeholders, such as professionals from the health and education sectors, gain from the training, mentoring and work experience opportunities we provide.

Achievements and performance

Charitable activities

Despite the COVID-19 pandemic, during the year approximately 200 people benefitted from the expertise and specialist services offered by the charity, which is an increase on the previous year. This included children and adults with motor disorders such as cerebral palsy, developmental coordination delay (aka dyspraxia), Parkinson's, multiple sclerosis, stroke, acquired brain injury and other neurological conditions that affect gross and fine motor skills. The charity also provided support and advice for their families and carers and this was especially welcomed during the pandemic. Those with motor-disabilities receive very little statutory provision during normal years so for the last year our services were vital to ensure the overall wellbeing of clients. Due to the long interruptions to services, formal assessments were very difficult to carry out but clients gave valuable feedback on the performance of the charity. The following are some of the comments that the charity received. "Knowledgeable, professional and friendly staff. Excellent programme providing good range of physical exercise tailored to the individual. Regular, detailed feedback (both verbal and written/pictorial) with personalised targets, feedback and record of progress." "Amazing work, achievable goals set for each child, best possible outcomes".

MEGAN BAKER HOUSE LTD

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

FOR THE YEAR ENDED 31 MARCH 2021

Statutory and 'best practice' activities

Even though the charity is small it is subject to all statutory obligations as with any business that employs people and works with the general public. As such MBH has many policies and procedures in place with Safeguarding and The General Data Protection Regulation (GDPR) being the most active.

MBH trustees are satisfied that our operations are commensurate with all legislation relevant to the charity.

'Best-practice' is embedded within the MBH culture and staff share their expertise freely with other key stakeholders in our client's wellbeing. Our expertise and experience sits comfortably in the health and education sectors as we address both the physical and academic needs of beneficiaries, for example, helping children with cerebral palsy to learn new ways to complete everyday tasks and helping children with DCD to learn strategies to help concentration in a school setting.

Continuous professional development is expected of all staff and training days are scheduled in the annual timetable. Classroom assistants are supported to undertake the level three Conductive Assistant course as well as receiving continuous training in-house.

Prior to the COVID 19 pandemic the charity had undergone a root and branch re-organisation of the delivery model, resulting in project REACHOUT, with many services being delivered at village halls and community centres and with Ledbury becoming the main MBH venue and centre of operations. This meant that our fixed cost base was significantly reduced with the majority of remaining costs relating to staff pay and the rental of REACHOUT locations (paid for on a "as used" basis). As a result, when the pandemic hit the UK, the charity managed to limit the financial impact and avoid the loss of any of our skilled staff. We also developed new ways to both maintain contact with our client base, almost all of whom were shielding, and continue to deliver a modified support package, using social media and digital delivery of conductive education sessions via 'Zoom'. This along with very careful cost management during the period and a very active approach to fund raising has helped to ensure the survival of the charity, it's staff and continued support to it's clients (those being directly helped and their extended families) during a very difficult and testing period for all.

Fundraising activities

The charity has two staff significantly engaged on this activity - Lee, Chief Executive and John, Operations Manager. John focuses on making bids to charitable trusts while Lee concentrates on building support from individuals and businesses. During the year there were no events possible and community fundraising was all but impossible due to the pandemic casting its shadow over the world. After a worrying period at the start of the initial lockdown, some grants were secured which allowed the charity to develop its digital services and ensure financial stability going into FY21. Once again, we are indebted to the charitable trusts and individuals who supported MBH through such a testing period. We received £20,921 from donations, £36,170 from client payments, £2,304 from events and £429,430 from grant-giving bodies. The charity was awarded grants from eighteen trusts.

Major Donors

The charity gratefully acknowledges donations from the following charitable trusts and organisations: The Eveson Charitable Trust; Edward Gostling Foundation; The Kildare Charitable Trust; BBC Children in Need; The Millichope Foundation; Collins Aerospace; February Foundation; Sobell; Herefordshire Community Fund; Worcestershire Community Fund; Harry Payne; Croft; Lasletts; St James's Place; Sylvia Adams; Garfield Weston; The National Lottery (Govt. Dept Culture, Media & Sport); Julia & Hans Rausing Trust

Financial review

The total income achieved in the year was £488,856, which was £144,609 greater than the previous year, and this year's expenditure of £335,474 was £16,099 less, resulting in an overall surplus of £153,382. Income was derived from four main sources - grants, participants fees, donations and events, each contributing 88%, 7%, 4% and 1% respectively.

MEGAN BAKER HOUSE LTD

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

FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy

The trustees agreed policy is to have sufficient reserves to smooth cash flow and deal with any unforeseen costs to the charity. The policy also recognises that it is not appropriate to amass large reserves which could be spent on delivering services to more clients. This balance is achieved by having reserves equivalent to six to twelve months of operational costs. In practice, the amount of reserves have fluctuated during the year as the COVID-19 pandemic took effect and then improved as support packages from Government and private institutions came into effect. This enables the charity's Board to move from a crisis management mode of considering its survival to one where it could activity put in plans to find new, safe ways to continue delivering our services to those clients in need that were able to respond (e.g. the development and roll-out of virtual classes as discussed above). By the end of the financial year MBH held approximately 9-10 months of operational costs. At 31 March 2021 MBH had assets less current liabilities of £284,260 of which £266,151 were unrestricted.

These reserves may appear high in comparison with previous end of years, however the Board believe that because of the on-going COVID-19 emergency, the position of obtaining grants and fund raising will become increasingly uncertain during the next year, with the potential loss of some grants impacting a three year period. It is therefore the view of the Board that these reserves will be required as a prudent safety net for the coming year to ensure that our services, support to clients and their families are able to continue in both face-to-face and "virtual" delivery over the forthcoming year.

Going Concern

The trustees have reviewed the circumstances of Megan Baker House and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future. There are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

During FY21 the charity will be recruiting additional staff to ensure that all venues and clients are adequately resourced and digital services can continue to develop. A new MBH video will be produced in five and one-minute versions to showcase the charity across all social media platforms and increase client numbers. A REACHOUT venue will be opened in Worcestershire as approximately 16% of current clients reside in that county and there will be more that are yet to discover MBH.

Structure, governance and management

Governing document

The charity is controlled by its governing document, the memorandum of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

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 R C J Wileman

Mr T Oakley

Mr R Taylor

(Resigned 30 November 2020)

Dr D G Gleaves

Ms J A Mears

Mrs L Auger-Small

MEGAN BAKER HOUSE LTD

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

FOR THE YEAR ENDED 31 MARCH 2021

Recruitment and appointment of new Trustees

Trustees are aware that to fully meet their responsibilities not only as Trustees but also employers and to ensure compliance with current legislations, a broad skills remit is required. With this in mind, they are always keen to recruit new Trustees who can add value and skills to the current board.

New Trustees can apply to, or be nominated to join the board by, an existing member or an outside organisation. The appointment is formalised by a resolution of the Trustees and formal acceptance of the Trusteeship by the prospective Trustee. This is documented in the board minutes. Trustees are appointed to the board for a period of three years and then either retire or are re-elected during the Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Megan Baker House has a Board of Trustees comprising currently of five members covering a broad spectrum of professional backgrounds, who receive no payments from the charity. Eleven staff undertake the day to day running of the charity, four of whom are part-time. Megan Baker House also has a large number of volunteers providing additional support to fundraising events.

Operational management of the centre and responsibility for the provision of services rests with the chief executive officer.

The operations manager undertakes the supervision of staff and ensures that procedures are in place to enable the team to continue to develop their skills and working practices in line with best practice.

Monthly reports are prepared to monitor income, expenditure and cost of all services provided. Additionally, performance reports are collated relating to service hours, numbers of beneficiaries and their progress.

Trustee Meetings and Management Support

The Board of Trustees meet every four to six weeks many of which were conducted via the Zoom application. Other meetings are convened if required to discuss specific subjects, with recommendations being taken to board meetings for approval.

In addition to the formal meetings, trustees meet with individual staff and groups of staff as and when required to provide advice and guidance. Communication between the Chair, chief executive and operations manager takes place at least weekly.

All trustees like to use their skills for the greatest benefit to the charity and the chairman has allocated each with a specific responsibility.

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

Dr R C J Wileman

Trustee

Dated: 14 October 2021

MEGAN BAKER HOUSE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MEGAN BAKER HOUSE LTD

I report to the trustees on my examination of the financial statements of Megan Baker House Ltd (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr Kelvin Paul Alexander ACCA
Hawkins Priday Ltd
Chartered Certified Accountants
5 Bridge Street
Hereford
HR4 9DF

Dated: 16 November 2021

MEGAN BAKER HOUSE LTD

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 from:							
Donations, legacies and grants	4	415,564	34,787	450,351	205,741	48,455	254,196
Participants fees	3	36,170	-	36,170	75,517	-	75,517
Fundraising events	5	2,304	-	2,304	14,391	-	14,391
Investments	6	31	-	31	143	-	143
Total income		<u>454,069</u>	<u>34,787</u>	<u>488,856</u>	<u>295,792</u>	<u>48,455</u>	<u>344,247</u>
Expenditure on:							
Raising funds	8	66,864	-	66,864	65,138	-	65,138
Charitable activities	7	228,237	40,373	268,610	230,945	55,490	286,435
Total resources expended		<u>295,101</u>	<u>40,373</u>	<u>335,474</u>	<u>296,083</u>	<u>55,490</u>	<u>351,573</u>
Net income/(expenditure) for the year/ Net movement in funds		158,968	(5,586)	153,382	(291)	(7,035)	(7,326)
Fund balances at 1 April 2020		107,543	23,335	130,878	107,834	30,370	138,204
Fund balances at 31 March 2021		<u>266,511</u>	<u>17,749</u>	<u>284,260</u>	<u>107,543</u>	<u>23,335</u>	<u>130,878</u>

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.

MEGAN BAKER HOUSE LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Property, plant and equipment	13		17,674		7,914
Current assets					
Inventories	14	200		737	
Trade and other receivables	15	21,006		18,063	
Cash at bank and in hand		283,195		132,849	
		<u>304,401</u>		<u>151,649</u>	
Current liabilities	16	(37,815)		(28,685)	
Net current assets			266,586		122,964
Total assets less current liabilities			<u>284,260</u>		<u>130,878</u>
Income funds					
Restricted funds	18		17,749		23,335
Unrestricted funds			266,511		107,543
			<u>284,260</u>		<u>130,878</u>

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.

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 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 14 October 2021

Dr R C J Wileman
Trustee

Company Registration No. 06052737

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Megan Baker House Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Megan Baker House, Orchard Lane, Ledbury, Herefordshire, HR8 1BY, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Donated services and facilities are included at a valuation which is an estimate of the financial cost borne by the donor where such cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income from grants and government grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Leasehold improvements	10% straight line
Plant and equipment	25% straight line
Fixtures and fittings	15%, 25% or 33.3% straight line

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 non-current assets

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

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.10 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 trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price. 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 payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

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

1.11 Taxation

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

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

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

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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 Participants fees

	Income 2021 £	Income 2020 £
Participants fees	36,170	75,517

4 Donations, legacies and grants

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	16,204	-	16,204	22,707	-	22,707
Grants	394,643	34,787	429,430	178,954	48,455	227,409
Donated services	4,717	-	4,717	4,080	-	4,080
	<u>415,564</u>	<u>34,787</u>	<u>450,351</u>	<u>205,741</u>	<u>48,455</u>	<u>254,196</u>

Grants

Grants includes a total of £131,081 from government grants in respect of the Coronavirus Job Retention Scheme and local government grants due to Coronavirus.

Donated services

Donated services relate to professional fees, rent and premises expenses.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Fundraising events

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	2,304	14,391
	<u>2,304</u>	<u>14,391</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	31	143
	<u>31</u>	<u>143</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Expenditure 2021 £	Expenditure 2020 £
Staff costs	158,320	172,495
Telephone	1,482	1,960
Printing, postage & stationery	585	763
Sundries	38	305
Computer running costs	9,966	5,194
Office equipment & hire	764	832
Bank charges	311	293
Subscriptions	1,126	1,194
Insurance	7,797	6,983
Materials & resources	479	346
Staff training	584	1,764
Motor & travelling expenses	2,459	2,466
Refreshments	159	532
Uniforms	144	-
	<u>184,214</u>	<u>195,127</u>
Share of support costs (see note 9)	74,609	81,264
Share of governance costs (see note 9)	9,787	10,044
	<u>268,610</u>	<u>286,435</u>
Analysis by fund		
Unrestricted funds	228,237	230,945
Restricted funds	40,373	55,490
	<u>268,610</u>	<u>286,435</u>

8 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Fundraising and publicity</u>		
Staging fundraising events	36	3,057
Advertising, marketing & PR	2	3,442
Staff costs	66,826	58,639
	<u>66,864</u>	<u>65,138</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	43,615	-	43,615	45,601	-	45,601
Depreciation	7,342	-	7,342	4,661	-	4,661
Rent, rates & water	15,383	-	15,383	18,207	-	18,207
Light & heat	2,017	-	2,017	4,260	-	4,260
Repairs, upkeep & cleaning	6,252	-	6,252	8,535	-	8,535
Accountancy	-	9,120	9,120	-	6,544	6,544
Legal and professional	-	667	667	-	3,500	3,500
	<u>74,609</u>	<u>9,787</u>	<u>84,396</u>	<u>81,264</u>	<u>10,044</u>	<u>91,308</u>
Analysed between						
Charitable activities	<u>74,609</u>	<u>9,787</u>	<u>84,396</u>	<u>81,264</u>	<u>10,044</u>	<u>91,308</u>

Governance costs includes payments to the accountants of £978 (2020 - £978) for independent examination fees.

10 Trustees

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

None of the trustees received any expenses from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	11	12
	<u>11</u>	<u>12</u>
Employment costs	2021	2020
	£	£
Wages and salaries	254,894	268,108
Social security costs	7,310	2,094
Other pension costs	6,557	6,533
	<u>268,761</u>	<u>276,735</u>

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

(Continued)

No employees received emoluments in excess of £60,000.

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

12 Role played by general volunteers

Due to the specialist nature of the services provided by the charity, general volunteers are not used to help deliver those services. However, many volunteers do assist with the organization and running of the fundraising events that take place each year. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the Accounts.

13 Property, plant and equipment

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2020	79,466	12,047	24,474	115,987
Additions	-	311	16,791	17,102
Disposals	(79,466)	-	(20,073)	(99,539)
At 31 March 2021	-	12,358	21,192	33,550
Depreciation and impairment				
At 1 April 2020	79,466	6,025	22,583	108,074
Depreciation charged in the year	-	3,031	4,310	7,341
Eliminated in respect of disposals	(79,466)	-	(20,073)	(99,539)
At 31 March 2021	-	9,056	6,820	15,876
Carrying amount				
At 31 March 2021	-	3,302	14,372	17,674
At 31 March 2020	-	6,022	1,892	7,914

14 Inventories

	2021 £	2020 £
Raw materials and consumables	200	737

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Trade and other receivables

	2021	2020
	£	£
Amounts falling due within one year:		
Trade receivables	14,158	6,134
Prepayments and accrued income	6,848	11,929
	<u>21,006</u>	<u>18,063</u>

16 Current liabilities

	Notes	2021	2020
		£	£
Deferred income	17	16,869	855
Trade payables		1,056	8,634
Other payables		11,932	9,498
Accruals		7,958	9,698
		<u>37,815</u>	<u>28,685</u>

17 Deferred income

	2021	2020
	£	£
Arising from invoices raised in advance for participants fees	16,869	855
	<u>16,869</u>	<u>855</u>

All deferred income is released in the next year.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 March 2021
	Balance at 1 April 2019	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 1 April 2020	Incoming resources	Resources expended	Revaluations, gains and losses	
	£	£	£	£	£	£	£	£	£
Children in Need	-	48,455	(48,455)	-	-	34,787	(34,787)	-	-
Reach Out	1	-	-	(1)	-	-	-	-	-
Free Radio Walk For Kids	13,432	-	-	(2,571)	10,861	-	-	(2,590)	8,271
Ledbury Facility Fund	16,937	-	(4,400)	(63)	12,474	-	(2,933)	(63)	9,478
	<u>30,370</u>	<u>48,455</u>	<u>(52,855)</u>	<u>(2,635)</u>	<u>23,335</u>	<u>34,787</u>	<u>(37,720)</u>	<u>(2,653)</u>	<u>17,749</u>

Children in Need

The funding received for this is restricted to contributing to the wages of the charities' conductive education specialists, which has been fully expended during the year.

Reach Out

The funding received for this in previous periods was from BIG Lottery. The remaining balance relates to office and computer equipment 50% purchased with this funding which is being depreciated on a reducing balance basis (15% on office equipment and 33% on computer equipment).

Free Radio Walk for Kids

The funding received for this in previous periods is restricted to providing equipment for educational purposes.

Ledbury Facility Fund

The funding for this has been used for an outreach centre in Ledbury at which we will deliver a variety of sessions in line with the Leominster services. Due to its location it is accessible to a wider area and we plan to build on this for the future.

MEGAN BAKER HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

19 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:						
Property, plant and equipment	14,750	2,924	17,674	2,649	5,265	7,914
Current assets/ (liabilities)	251,761	14,825	266,586	104,894	18,070	122,964
	<u>266,511</u>	<u>17,749</u>	<u>284,260</u>	<u>107,543</u>	<u>23,335</u>	<u>130,878</u>

20 Related party transactions

John Gough, the husband of Lee Gough (Chief Executive) is employed by the charity as the Operations Manager.