

Charity No. 1142148 (England & Wales)

NEURO DROP IN CENTRE

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

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NEURO DROP IN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Registered charity number	1142148 (England & Wales)
Address	20 Hornbeam Road Lancaster LA1 5TQ
Trustees	P S Preston (resigned 13.11.24) R Gibson (resigned 31.7.23) S P Jackson G Bradshaw L Hodder A G Reilly Dr L Higgins (appointed 1.7.23) V Davenport (appointed 13.11.24)
Independent examiner	Mark Drage Stewart Advisory Limited Cotton Court Church Street Preston PR1 3BY

NEURO DROP IN CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024

The trustees present their report with the financial statements of the Charity for the year ended 31 January 2024. The financial statements have been prepared in accordance with the constitution of the Charity, the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) (FRS 102), effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are to provide relief of sickness, preservation and support to individuals, and their families, who are affected by neurological conditions such as: MS, Parkinsons, ME, Stoke, Epilepsy, Motor Neurones, MG, Huntingtons etc.

Significant activities

Offering information and support to those affected by neuro illness, the provision of a drop in centre supporting the neuro community with facilities for recreation and relief in and around the Lancaster area.

Promoting and inviting the wider public to join in at fundraising events, thereby raising awareness and demonstrating community inclusivity.

Public benefit

The Trustees comply with the Charity Commissioners guidance on ensuring the operate for the benefit of the public by offering a one stop drop in centre for people affected by Neurological conditions.

The Trustees have paid due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

Volunteers

Volunteers are vital to the continued growth, development and success of the Charity and their contributions are greatly appreciated.

The wellbeing of our volunteers and staff is paramount to the success of our organisation and as a Board we strongly support the opportunity to extend off site, away from work away days to our hardworking team. February 2023 saw us invite 10 members of our team including a number of volunteers to a Rewilding session which included the opportunity to relax, unwind, meditate, enjoy fresh air and to not 'talk shop'! Inevitably a committed team will always find its way back to the topic which holds it together and before the end of the day the feedback session led to many and varied ideas. We plan to include at least two similar sessions during 2024 beginning in April

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This period saw our small team of staff and our growing number of volunteers successfully continue to offer services that include seated classes such as: Neuro Fitness exercise, Yoga, Somatic Dance Movement with Dr Mel , Mindfulness, Art for Wellbeing, Singing for Wellbeing and a new offering of seated Brazilian Dance with Louise Gibbons which is proving particularly popular. We have recorded an increase in numbers and regularly welcome and support around 30/35 people per day to the space we rent at Torrisholme Methodist however, it has become increasingly urgent to find premises that better meet our needs, support our members and offer us the opportunity to expand our services.

We were delighted to participate once again in the Annual Bay Health and Wellbeing collage competition and to pick up first prize once again. Our entry this year was unique for us in that we were able to involve every single member of our community, our staff and most of our volunteers in its creation, feedback from the organisers of the event was the positive comments from the general public in response to our inclusion of some text to explain what we had done and who had been involved and the impact of this on contributors .

Charitable activities (continued)

During the Annual Bay Health Festival we successfully delivered, with the assistance of other groups who also rent space at TMC, our practitioners, staff and volunteers a successful and educational capsule day event at our current site offering taster sessions in many of the activities and classes we hold regularly such as Tai Chi, held outside in the garden during the event, Brazilian Dance and an interactive Art for Wellbeing session. Feedback from visitors to our site on the day was positive and highlighted the need for us to increase our efforts to offer easier access to those in the Neuro community who are unable to attend during the working week.

National Lottery Community Fund grant of £250,000 over five years won in 2022 has been in place for over a year and seen us develop and grow as a result of this firm foundation which supports core costs including staff salaries, rent etc. Without this support Neuro DropIn would struggle to deliver day to day operations including member support, regular seated fitness classes such as re-set neuro fitness, Taii Chi, yoga, outwith support and to ensure that training for our team of staff and volunteers is up to date and relevant.

Following our successful bid for Population Health Funding in September 2022 we were able to offer a warm space, a cooked meal, an essential items larder, support and activities to members the cost of which was covered by the grant. When funding ran out in June 2023 we made a decision to continue supporting this project as impact reports demonstrated the importance of it to our community and as the pressures of cost of living price increases had not abated significantly we recognised how important it was to our service users to have access to hot food etc. on the days we are open. We were invited in August 2023 by our core funders the National Lottery to apply for funding to cover the cost of our Warm Space project until March 2024 and to recover the costs associated with it and delivered without funding, retrospectively. Our successful bid secured funding of £65,000 which will have a positive impact on the finances of our organisations and the wellbeing of our service users. The impact of this fund so far has been highly positive as we continue to welcome services such a Friends Round Tuesday presentations and Talks, offer a hot meal and refreshments daily and deliver interactive games and activities.

We ended our year on a high note with the news that our Team had won a prestigious KAVS award. Equivalent to an MBE the award is the highest mark of recognition given to volunteer led organisations and has been a very proud moment. The award was presented by the Lord Lieutenant of Lancashire on behalf of the King at a ceremony held at County Hall Preston and we understand we will receive an invitation to a garden party to be held at Buckingham Palace later in the year.

Fundraising activities

Support from the wider community in 2023 included the opportunity to partner with Co op in a match funding project which successfully saw us raise in total over £12,000, a portion of this revenue was spent as required by Co op on technology and saw us purchase, receive training for and install an interactive TV which has proved very popular with our members.

Working with our second year interns we focused on developing a 'brand' Crafted DropIn a project which involves crafted products made by our members and sold to raise funds for Neuro DropIn and the presence of which helps spread awareness throughout the wider community. The benefits of this are of course a financial bonus for the charity but greater than that is the overall positive impact for our members who say they feel they 'are helping the charity' 'having fun', learning new skills' and 'meeting new friends..'

ACHIEVEMENT AND PERFORMANCE**Internal and external factors**

We continue to adapt to support our members and offer them the support they need.

We have recorded an increase in numbers and regularly welcome and support around 30/35 people per day to the space we rent, however it has become increasingly urgent to find premises that better meet our needs, support our members and offer us the opportunity to expand our services.

We understand that whilst we no longer have a home of our own we must strive to make that happen, we can do it because we have demonstrated that through adversity and change we have grown, we have been innovative, we have done new things and adapted to what has happened around us so that we have remained relevant and we will sustain with help.

FINANCIAL REVIEW

Reserves policy

The trustees aim to hold reserves equivalent to 6 months running costs and we are working towards this goal.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparation of the accounts.

FUTURE PLANS

The trustees have the following plans for 2024/25:

- introduce a monthly Saturday open door DropIn to support people unable to access us during the working week
- continue to work with OT student placement groups and create established partnerships
- hold social events for members and families
- build partnering and sponsorship relationships in the community
- continue to people lead and work with our service users to deliver what they want and need
- source and secure a fit for purpose rental premises which will support our objectives
- updating of charity status to incorporated

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The Charity is an unincorporated association governed by a constitution and the Trustee Act 1925. Power to appoint new Trustees rests with the continuing Trustees under section 36 of the Trustee Act 1925.

Governance

The Trustees who served during the period and up to the date of this report are shown on page 2. Structure, governance and management

Restatement of the accounts for this year

During the finalisation of the accounts for the year ended 31 January 2025, the new Independent Examiner brought to the attention of the Trustees material errors in the financial statements for the year ended 31 January 2024. A bank overdraft of £28,086 was disclosed when, in fact, it was a temporary deficit on a restricted fund. Cash at bank was consequently incorrectly overstated. Expenditure, although correct in aggregate, was incorrectly analysed by activity. Further, it was noted that the accounting policies referred to preparation on a cash basis which is not permitted by the SORP (FRS102) and is inconsistent with other disclosures in the financial statements. Some mandatory disclosures under SORP (FRS102) were also missing.

Although the total funds were not affected, the Trustees concluded that the financial statements were misleading. On the advice of the Charity Commission, it was decided to correct and refile the Trustee's Annual Report and Financial Statement for the year ended 31 January 2024 with a new Independent Examiner's Report.

The Trustees have put in place new procedures to ensure that this type of error does not recur. The Trustees are also able to confirm that this was an accounting issue only and, at no time, were the funds of the Charity at risk nor was the provision of services or the safety of members or visitors affected.

Since the publication of the original Trustees' report, the Trustees are delighted to announce that new premises were leased and fitted out for occupation in March 2025. The Trustees wish to express their heartfelt thanks to the staff of the Charity for making this happen. The response from our members and visitors has been overwhelmingly positive.

Approved by order of the Board of Trustees on 26 November 2025 and signed on their behalf by:


Sharon Jackson (Nov 27, 2025 13:09:46 GMT)

S P Jackson
Trustee

NEURO DROP IN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEURO DROP IN CENTRE

I report on the financial statements of Neuro Drop In Centre (the "Charity") for the year ended 31 January 2024 which are comprised of the statement of financial activities, the balance sheet and related notes set out on pages 7 to 14.

Responsibilities and basis of report

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Mark Drage
Independent Examiner

Stewart Advisory Limited
Cotton Court, Church Street, Preston, PR1 3BY

27 November 2025

NEURO DROP IN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2024

	Note	Unrestricted funds £	Restrict ed funds £	2024 Total funds £	2023 Total funds £
Incoming resources					
Income and endowments from:					
Donations and legacies	2	13,096	-	13,096	8,057
Charitable activities	3	-	96,592	96,592	58,591
Other trading activities	4	39,982	-	39,982	15,363
Total incoming resources		53,078	96,592	149,670	82,011
Resources expended					
Expenditure on:					
Raising funds:	5	10,123	-	10,123	53,224
Charitable activities	6	-	120,597	120,597	39,495
Other	7	7,148	-	7,148	485
Total resources expended		17,270	120,597	137,868	93,204
Net income/(expenditure)		35,808	(24,005)	11,802	(11,193)
Transfers between funds	9	(29,625)	29,625	-	-
Net movement in funds	9	6,183	5,620	11,802	(11,193)
Reconciliation of funds:					
Total funds brought forward	9	25,968	19,531	45,500	56,693
Total funds carried forward		32,151	25,151	57,302	45,500

NEURO DROP IN CENTRE

BALANCE SHEET AS AT 31 JANUARY 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Fixed Assets					
Tangible assets	10	1,021	-	1,021	1,021
		-		-	-
Current Assets					
Cash at bank		32,304	25,150	57,454	45,423
Creditors					
Amounts falling due within one year	11	(1,175)	-	(1,175)	(944)
Net Current Assets/(Liabilities)		30,697	25,583	56,280	44,479
Total Assets less Current Liabilities		31,718	25,583	57,301	45,500
Net Assets		31,718	25,583	57,301	45,500
Funds					
Unrestricted funds	9	31,718	-	31,718	25,968
Restricted funds	9	-	25,583	25,583	19,532
Total funds carried forward		31,718	25,583	57,301	45,500

The trustees acknowledge their responsibility for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of financial statements. These financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2025 and signed on its behalf by:

Sharon Jackson
Sharon Jackson (Nov 27, 2025 13:09:46 GMT)

S P Jackson
Trustee

L. Hodder
Louise Hodder (Nov 27, 2025 14:52:06 GMT)

L Hodder
Trustee

The notes on pages 9 to 14 form part of these financial statements.

1. Accounting policies

The financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. These regulations refer to an earlier version of the Statement of Recommended Practice (SORP) that has been withdrawn. To provide a true and fair view, the trustees have prepared the accounts in accordance with the current SORP (FRS 102), effective 1 January 2019.

The financial statements have been prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Charity's ability to continue in operation for the foreseeable future.

The principal accounting policies, which are summarized below, have been consistently applied through this and the preceding period.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, it is more than likely that the charity will receive the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- a) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
- b) Legacies are included when the receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
- c) Gift Aid is included in income on receipt from HMRC.

Resources expended

Expenditure is recognized on an accruals basis as a liability is incurred. Expenditure includes VAT as the charity is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at a rate calculated to write down the cost of each asset to its estimated residual value over its expected useful economic life on a straight line basis. The depreciation rates in use are as follows:

Computer equipment	25% on cost
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Taxation

The charity is exempt from UK taxation on its charitable activities.

2. Donations and legacies

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations	8,972	-	8,972
Gift Aid	4,125	-	4,125
	<u>13,097</u>	<u>-</u>	<u>13,097</u>
	Unrestricted funds	Restricted funds	2023 Total funds
	£	£	£
Donations	7,856	201	8,057
Gift Aid	-	-	-
	<u>7,856</u>	<u>201</u>	<u>8,057</u>

3. Charitable activities

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Grants	<u>-</u>	<u>96,592</u>	<u>96,592</u>
	Unrestricted funds	Restricted funds	2023 Total funds
	£	£	£
Grants	<u>-</u>	<u>58,591</u>	<u>58,591</u>

4. Other trading activities

	2024	2023
	£	£
Activities for generating funds	<u>39,982</u>	<u>15,363</u>

All funds generated from trading activities are unrestricted funds.

5. Raising Funds

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Activities for generating funds	<u>10,123</u>	<u>-</u>	<u>10,123</u>

	Unrestricted funds	Restricted funds	2023 Total funds
	£	£	£
Activities for generating funds	<u>53,224</u>	<u>-</u>	<u>53,224</u>

6. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Cost of charitable activities	<u>-</u>	<u>120,597</u>	<u>120,597</u>

	Unrestricted funds	Restricted funds	2023 Total funds
	£	£	£
Cost of charitable activities	<u>-</u>	<u>39,495</u>	<u>39,495</u>

7. Other costs

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Governance costs	5,570	-	5,570
Independent examiner's fee	1,578	-	1,578
	<u>7,148</u>	<u>-</u>	<u>7,148</u>
	Unrestricted funds	Restricted funds	2023 Total funds
	£	£	£
Governance costs	458	-	458
	<u>458</u>	<u>-</u>	<u>458</u>

The independent examiner's fee for the year ended 2023 was £1,530 and has been included in charitable expenditure.

8. Staff costs & trustee remuneration

	2024	2023
	£	£
Wages and salaries	81,102	46,801
Pension costs	1,008	387
	<u>82,110</u>	<u>47,188</u>

No employees received emoluments in excess of £60,000 benefits for the year ended 31 January 2024 or for the year ended 31 January 2023.

The average number of employees during the year was as follows:

	2024	2023
Centre staff	<u>4</u>	<u>4</u>

Trustees

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 or for the year ended 31 January 2023.

There were no trustees' expenses paid for the year ended 31 January 2024 or for the year ended 31 January 2023.

NEURO DROP IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS

9. Movement in funds

Year ended 31 January	Opening £	Income £	Expenditure £	Net movement £	Balance £	Transfer £	2024 £
Unrestricted	25,968	53,078	17,270	35,808	61,776	(29,625)	32,151
Mobility Fund	775	-	775	(775)	-	-	-
PHIF	1,607	12,000	14,602	(2,602)	(995)	995	-
The National Lottery Community Fund (Reaching Communities)	21,398	25,000	43,496	(18,496)	2,902	-	2,902
Walney 2021	(4,248)	12,624	8,828	3,797	(451)	451	-
LDMT	-	3,500	39	3,461	3,461	-	3,461
Retrospective Cost of Living	-	-	28,086	(28,086)	(28,086)	28,086	-
National Lottery Cost of Living	-	37,464	18,841	18,624	18,624	-	18,624
Skelton	-	1,063	900	163	163	-	163
Asda Warm Space	-	1,000	1,050	(50)	(50)	50	-
UKSPF	-	3,640	3,656	(16)	(16)	16	-
CVS Coronation Fund	-	300	327	(27)	(27)	27	-
Restricted funds	19,532	96,591	120,597	(24,006)	(4,474)	29,625	25,151
Total	45,500	149,669	137,868	11,802	57,302	-	57,302

Year ended 31 January	Opening £	Income £	Expenditure £	Net movement £	Balance £	Transfer £	Closing 2023 £
Unrestricted	56,458	23,219	53,709	(30,490)	25,968	-	25,968
Mobility Fund	852	1	78	(77)	775	-	775
National Lottery Community Fund	(69)	11,523	11,454	69	-	-	-
Walney Extension Community Fund	(548)	548	-	548	-	-	-
PHIF	-	12,344	10,737	1,607	1,607	-	1,607
The National Lottery Community Fund (Reaching Communities)	-	25,000	3,602	21,398	21,398	-	21,398
Walney 2021	-	9,376	13,624	(4,248)	(4,248)	-	(4,248)
Restricted funds	235	58,792	39,495	19,297	19,532	-	19,532
Total	56,693	82,011	93,204	(11,193)	45,500	-	45,500

10. Tangible fixed assets

	Computer equipment £
Cost	
At 1 February 2023 and 31 January 2024	1,551
	<hr/>
Accumulated depreciation	
At 1 February 2023 and 31 January 2024	530
	<hr/>
At 31 January 2024	1,021
	<hr/>
At 31 January 2023	1,021
	<hr/> <hr/>

The computer equipment forms part of unrestricted funds.

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Taxation and social security	886	733
Other creditors	289	211
	<hr/>	<hr/>
	1,175	944
	<hr/> <hr/>	<hr/> <hr/>

12. Related party disclosures

There were no related party transactions for the year ended 31 January 2024 or the year ended 31 January 2023.