

Charity No. 1142148 (England & Wales)

NEURO DROP IN CENTRE

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

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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 |

The trustees present their report with the financial statements of the Charity for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's governing document, the Charities Act 2011, the applicable regulations, and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) (FRS 102), applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (FRS 102).

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.

Core 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.

This period saw our small team of staff and our growing number of volunteers successfully continue to offer services that are vital to our community as well as handle a significant period of disruption and change as Neuro Dropln relocated to a new home.

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.

ACHIEVEMENT AND PERFORMANCE

Notable activities and achievements

Services that we have provided over the year that include seated classes such as : Neuro Fitness exercise, Yoga, Mindfulness, seated Brazilian Dance with Louise Gibbons, silent music quiz all of which are proving very popular with a regular uptake of an average of 15 participants each session. We also continued to offer a monthly foot health service as well hairdressing service which has proven very popular as it is accessible and convenient. Part of what Neuro Dropln delivers is a support and advisory telephone service available when it is needed for elements of the Neuro Community who are unable for various reasons to access our services in person. Currently this service is delivered by two lived experience volunteers, however we are limited to a maximum of 7 ongoing cases at a time and demand has increased due to concerns around cost of living, employment and increase in referrals to us from other organisations such as Stroke Association. As a result, we may need to consider adding a salaried role to our team. We have become very familiar with NHS Social Prescribing and have referred to this service which has and continues to be very useful particularly for our service users who live alone and are struggling with the practicalities of day-to-day life.

We have a good working partnership with other local services such as Positive Futures , CVS, LCC and Lancashire Constabulary who also as part of their policing in the community activity refer vulnerable people to us. We have learnt that in order to continue to deliver a growing face-to-face service as well as continue with outwith support, we need to address wellbeing support for our whole Team (we made a start in 2023 and were unable to organise in 2024) which will form part of the changes we will make in 2025.

Our partnership with Lancaster University continues and we took part in a live research programme which involved analysing three service users post stroke and measuring with feasibility testing the impact particular physical disability had on ability to access outside spaces safely . The project inspired our members who enjoyed the opportunity to discuss their needs and requirements and to ' feel relevant .. part of things'.

In April 2024 members, staff and volunteers celebrated our KAVS award with an afternoon tea complete with celebration cake and an opportunity to be photographed with our award. In May of 2024 two volunteers travelled to Buckingham Palace to represent the Charity at a garden party.

We continue to welcome interns and in October 2024 began working with a PhD student who selected Neuro DropIn to partner with in conjunction with Parkinsons South Africa in a research project analysing support facilities available to those diagnosed with Parkinsons particularly as well as other neuro conditions including dementia.

We have recorded an increase in numbers and continue to regularly welcome and support around 30/35 people per day to the space we rent at Torrisholme Methodist Church, with members telling us ' we would be lost without this place' 'the food is wonderful and sometimes I eat more cake than I should' and ' I feel like a normal person in here, out there I am different '.

Significant events since the year end

The need for Neuro DropIn to find a new home has been a priority and over the past four years we have made every effort to locate somewhere suitable. Excitingly, during the year a building was identified (by supporters in the wider community) as available and we began in February 2024 the process of securing, gaining change of use permission and completing surveys lease etc on Hornbeam Rd. The intention was to open in March 2025 and thanks to the herculean efforts of our staff and volunteers, we were able to open on time! This is in no small part to the strong support for Neuro DropIn shown by the wider community. Many people took the time to contact the local authority in support of our change of use application and numbers who pledged their support to help us renovate our new home.

FINANCIAL REVIEW

Financial performance

The results for the year and the previous year are set out in the Statement of Financial Activities (SOFA) on page 6 and the funds of the Charity are shown in the Balance Sheet on page 7. Further information is provided in the notes to the financial statements on pages 7 to 13. These notes should be read in connection with this Trustee's Annual Report to obtain the full picture of the Charity's performance, resources and future plans.

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

Neuro DropIn is constantly evolving to meet the needs of our service users. However, we found it challenging and often impossible to deliver creative services that our members would benefit from whilst in the shared space of TMC. What we do is very much dependant on practicalities of space and other users. Our new home will help us 'do better' in so many ways for our members and to include the wider community more. 2025 onwards will be an exciting time for our Team as we continue to develop our appointed premises to be the warm welcoming community space delivering the quality and variety of support services our members and the wider community have come to value greatly. We recognise the need to grow our community from our new home, to increase awareness and to develop relationships that will sustain the charity through the coming years and allow Neuro DropIn to flourish in its new location.

The relocation of Neuro DropIn to its new home whilst also providing excellent service to its members and wider community was a very challenging time for our staff. Therefore, as a Team we will endeavour make every effort to focus on Team Wellbeing this year so that we can continue to deliver a valued service within the Bay community.

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

Sharon Jackson

Sharon Jackson (Nov 27, 2025 13:09:07 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 2025 which are comprised of the statement of financial activities, the balance sheet and related notes set out on pages 6 to 13.

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 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|------------------------------------|-------|-------------------------|-----------------------|-----------------------|-----------------------|
| Incoming resources | | | | | |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 19,226 | - | 19,226 | 13,096 |
| Charitable activities | 3 | - | 106,586 | 106,586 | 96,592 |
| Other trading activities | 4 | 16,221 | - | 16,221 | 39,982 |
| Total incoming resources | | 35,447 | 106,586 | 142,033 | 149,670 |
| Resources expended | | | | | |
| Expenditure on: | | | | | |
| Raising funds: | 5 | 22,181 | - | 22,181 | 10,123 |
| Charitable activities | 6 | - | 81,243 | 81,243 | 120,597 |
| Other | 7 | 50,111 | - | 50,111 | 7,148 |
| Total resources expended | | 72,272 | 81,243 | 153,535 | 137,868 |
| Net income/(expenditure) | | (36,846) | 25,343 | (11,503) | 11,802 |
| Transfers between funds | 9 | 27,994 | (27,994) | - | - |
| Net movement in funds | 9 | (8,852) | (2,651) | (11,503) | 11,802 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 9 | 32,151 | 25,151 | 57,302 | 45,500 |
| Total funds carried forward | | 23,299 | 22,500 | 45,799 | 57,302 |

NEURO DROP IN CENTRE

BALANCE SHEET AS AT 31 JANUARY 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 2025 Total £ | 2024 Total £ |
|--|-------|-------------------------|-----------------------|--------------------|--------------------|
| Fixed Assets | | | | | |
| Tangible assets | 10 | 246 | - | 246 | 1,021 |
| | | - | | - | - |
| Current Assets | | | | | |
| Cash at bank | | 26,702 | 22,500 | 49,202 | 57,454 |
| Creditors | | | | | |
| Amounts falling due within one year | 11 | (3,649) | - | (3,649) | (1,175) |
| Net Current Assets/(Liabilities) | | 23,053 | 22,500 | 45,553 | 56,280 |
| Total Assets less Current Liabilities | | 23,299 | 22,500 | 45,799 | 57,301 |
| Net Assets | | 23,299 | 22,500 | 45,799 | 57,301 |
| Funds | | | | | |
| Unrestricted funds | 9 | 23,299 | - | 23,299 | 31,718 |
| Restricted funds | 9 | - | 22,500 | 22,500 | 25,583 |
| Total funds carried forward | | 23,299 | 22,500 | 45,799 | 57,301 |

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 13:09:07 GMT)

S P Jackson
Trustee

L. Hodder
Louise Hodder (Nov 27, 2025 14:53:18 GMT)

L Hodder
Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. Accounting policies

The financial statements have been prepared in accordance with the accounting policies set out below and comply with the charity's governing document, the Charities Act 2011, the applicable regulations, and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) (FRS 102), applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (FRS 102). The charity constitutes a public benefit entity as defined by FRS 102.

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 |
|--------------------|-------------|

Operating leases

Leases where substantially all the risks and rewards of ownership remain with the lessor are classified as operating leases. Rentals payable under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term

Taxation

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

2. Donations and legacies

| | Unrestricted funds | Restricted funds | 2025 Total funds |
|-----------|--------------------|------------------|------------------|
| | £ | £ | £ |
| Donations | 19,226 | - | 19,226 |
| Gift Aid | - | - | - |
| | <u>19,226</u> | <u>-</u> | <u>19,226</u> |
| | | | |
| | 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> |

3. Charitable activities

| | Unrestricted funds | Restricted funds | 2025 Total funds |
|--|--------------------|------------------|------------------|
| | £ | £ | £ |
| Grants were received from: | | | |
| The National Lottery Community Fund (Reaching Communities) | - | 75,000 | 75,000 |
| LDMT | - | 3,500 | 3,500 |
| Retrospective Cost of Living | - | 28,086 | 28,086 |
| | <u>-</u> | <u>106,586</u> | <u>106,586</u> |
| | | | |
| | Unrestricted funds | Restricted funds | 2024 Total funds |
| | £ | £ | £ |
| Grants were received from: | | | |
| PHIF | - | 12,000 | 12,000 |
| The National Lottery Community Fund (Reaching Communities) | - | 25,000 | 25,000 |
| Walney 2021 | - | 12,624 | 12,624 |
| LDMT | - | 3,500 | 3,500 |
| National Lottery Cost of Living | - | 37,464 | 37,464 |
| Skelton | - | 1,063 | 1,063 |
| Asda Warm Space | - | 1,000 | 1,000 |
| UKSPF | - | 3,640 | 3,640 |
| CVS Coronation Fund | - | 300 | 300 |
| | <u>-</u> | <u>96,591</u> | <u>96,591</u> |

All restricted grants have been applied in accordance with the donors' conditions. Details of movements on restricted funds are shown in Note 9: Movements in Funds.

NEURO DROP IN CENTRE
NOTES TO THE FINANCIAL STATEMENTS

4. Other trading activities

| | 2025 | 2024 |
|---------------------|---------------|---------------|
| | £ | £ |
| Income from café | 3,858 | 3,047 |
| Income from classes | 1,005 | 920 |
| Fundraising | 2,429 | 28,080 |
| Membership | 8,929 | 7,935 |
| | <u>16,221</u> | <u>39,982</u> |

All funds generated from trading activities are unrestricted funds.

5. Raising Funds

| | Unrestricted funds | Restricted funds | 2025 Total funds |
|---------------------------------|---------------------------|-------------------------|-------------------------|
| | £ | £ | £ |
| Activities for generating funds | <u>22,181</u> | <u>-</u> | <u>22,181</u> |

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

6. Expenditure on charitable activities

| | Unrestricted funds | Restricted funds | 2025 Total funds |
|-------------------------------|---------------------------|-------------------------|-------------------------|
| | £ | £ | £ |
| Cost of charitable activities | <u>-</u> | <u>81,243</u> | <u>131,031</u> |

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

7. Other costs

| | Unrestricted funds | Restricted funds | 2025 Total funds |
|-----------------------------|---------------------------|-------------------------|-------------------------|
| | £ | £ | £ |
| Governance costs | 27,453 | - | 27,453 |
| Premises costs | 19,573 | | 19,573 |
| Depreciation | 775 | | 775 |
| Independent examiner's fees | 2,310 | - | 2,310 |
| | <u>50,111</u> | <u>-</u> | <u>50,111</u> |
| | Unrestricted funds | Restricted funds | 2024 Total funds |
| | £ | £ | £ |
| Governance costs | 5,570 | - | 5,570 |
| Independent examiner's fees | 1,578 | - | 1,578 |
| | <u>7,148</u> | <u>-</u> | <u>7,148</u> |

8. Staff costs & trustee remuneration

| | 2025 | 2024 |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 87,170 | 81,102 |
| Employer's NIC | 281 | - |
| Pension costs | 1,406 | 1,008 |
| | <u>88,857</u> | <u>82,110</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:

| | 2025 | 2024 |
|--------------|-------------|-------------|
| 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 £ | Closing 2025 £ |
|--|----------------------|---------------------|--------------------------|-------------------------------|----------------------|-----------------------|-------------------------------|
| Unrestricted | 32,151 | 35,446 | 72,292 | (36,846) | (4,695) | 27,994 | 23,299 |
| The National Lottery Community Fund (Reaching Communities) | 2,904 | 75,000 | 61,300 | 13,700 | 16,605 | - | 16,605 |
| LDMT | 3,461 | 3,500 | 1,065 | 2,435 | 5,896 | - | 5,896 |
| Retrospective Cost of Living | - | 28,086 | - | 28,086 | 28,086 | (28,086) | - |
| National Lottery Cost of Living | 18,624 | - | 18,703 | (18,703) | (79) | 79 | - |
| Skelton | 163 | - | 175 | (175) | (13) | 13 | - |
| Restricted funds | 25,152 | 106,586 | 81,243 | 25,343 | 50,494 | (27,994) | 22,500 |
| Total | 57,303 | 142,032 | 153,535 | (11,504) | 45,799 | - | 45,799 |

| Year ended 31 January | Opening £ | Income £ | Expenditure £ | Net movement £ | Balance £ | Transfer £ | Closing 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) | 2,904 | - | 2,904 |
| 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 |

10. Tangible fixed assets

| | Computer equipment £ |
|--|-------------------------------------|
| Cost | |
| At 1 February 2024 and 31 January 2025 | 1,551 |
| Accumulated depreciation | |
| At 1 February 2024 | 530 |
| Charge for the year | 775 |
| At 31 January 2025 | 1,305 |
| At 31 January 2025 | 246 |
| At 31 January 2024 | 1,021 |

The computer equipment forms part of unrestricted funds.

11. Creditors: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|-------------------|-------------------|
| Taxation and social security | 1,042 | 886 |
| Other creditors | 297 | 289 |
| Accruals | 2,310 | - |
| | 3,649 | 1,175 |

12. Commitments under operating leases

At the year end, the charity had outstanding commitments under non-cancellable operating leases as follows:

| | 2025 £ | 2024 £ |
|----------------------------|-------------------|-------------------|
| Within one year | 12,000 | 11,600 |
| Between two and five years | 47,000 | - |
| | 59,000 | 11,600 |

Lease payments recognised as an expense during the year amounted to £12,600 (2024: £14,400).

13. Related party disclosures

There were no related party transactions during this or the prior year.