

Company registration number: 07728160

Charity registration number: 1143561

# X-PERT Health Training and Education Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Hargreaves, Brown & Benson  
Chartered Accountants  
1 Bond Street  
Colne  
Lancashire  
BB8 9DG

# **X-PERT Health Training and Education Ltd**

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# **X-PERT Health Training and Education Ltd**

## **Reference and Administrative Details**

<b>Trustees</b>	Dr A Shaw
	Dr S Lawrence
	Mrs L A Tang
	Mr W Simner
<b>Secretary</b>	Dr S Lawrence
<b>Charity Registration Number</b>	1143561
<b>Company Registration Number</b>	07728160
<b>Registered Office</b>	The charity is incorporated in England and Wales.
	Linden Mill
	Linden Road
	Hebden Bridge
	West Yorkshire
<b>Accountants</b>	HX7 7DP
	Hargreaves, Brown & Benson
	Chartered Accountants
	1 Bond Street
	Colne
	Lancashire
	BB8 9DG

# **X-PERT Health Training and Education Ltd**

## **Trustees' Report Incorporating Directors' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2025.

### **Objectives and activities**

The purpose of the charity is for the benefit of the public, the advancement of education amongst healthcare professionals and the public by raising awareness and the provision of training and associated products designed to manage diabetes, obesity, heart disease and other long-term medical conditions, thereby equipping them with the knowledge, skills, confidence and resources to prevent, treat and manage these conditions.

The charity operates throughout the United Kingdom and overseas providing education, training and the provision of resources to educators facilitating the development of competence in evidence-based healthcare and enabling the empowerment of people to take control and self-manage their condition resulting in improved health and well-being.

### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

We are proud of the success we have achieved in helping people reduce their medication and enjoy a healthier lifestyle. to date

- Over 500,000 patients nationwide have been educated on X-PERT programmes.
- Over 100 different organisations offering X-PERT programmes and over 600 trained educators.
- Potential savings for the NHS of over £367 million through education, not medication.
- Reaching out to 25% of participants in the BAME community.

Visit our website at [xperthealth.org.uk](http://xperthealth.org.uk) to view our key findings and notable outcomes from our 2025 programmes or download our latest audit reports for diabetes and weight and well-being programmes.

### **Financial review**

The charities activities are reliant upon fees charged for services provided and the supply of resources to healthcare professionals and the public which amount to £240,374 (2024 - £257,051)

For the year ended 31 August 2025 the charity reported a net deficit generated of £34,414 (2024 - £78,519).

At 31 August 2025 the charity had unrestricted retained funds of £24,618 (2024 - £64,865) and restricted retained funds of £5,833 (2024 - £0).

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Dr A Shaw
	Dr S Lawrence
	Mrs L A Tang
	Mr W Simner
	Dr M F S Shubita (Resigned 8 October 2025)

# **X-PERT Health Training and Education Ltd**

## **Trustees' Report Incorporating Directors' Report**

Secretary:

Dr S Lawrence

### **Structure, governance and management**

#### ***Nature of governing document***

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3 August 2011 and amended 13 March 2012. It is a registered charity with the Charity Commission. The company's members, including Trustees, each agree to contribute a sum not exceeding £10 in the event of ceasing to be a member or of the charity winding up.

#### **Recruitment and appointment of trustees**

The appointment of Trustees is by ordinary resolution as set out in the Articles of Association. A Trustee must be a natural person aged 16 years or older. The Articles of Association require the number of Trustees to be not less than three.

#### **Organisational structure**

The charity is managed by Trustees. The daily administration of the charity has been delegated to Dr Trudi Deakin (Hons) Ad Dip PGCE Phd RD who occupies the role of Chief Executive of the charity. Dr Deakin is a specialist in the research, development, implementation and audit of structured education for the public and healthcare professionals. Dr Deakin has a degree in Nutrition and Dietetics, a doctorate in diabetes and is a qualified teacher.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of X-PERT Health Training and Education Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

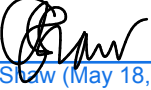
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**X-PERT Health Training and Education Ltd**  
**Trustees' Report Incorporating Directors' Report**

The annual report was approved by the trustees of the charity on 11 May 2026 and signed on its behalf by:

  
Dr Alan Shaw (May 18, 2026 16:50:40 GMT+1)  
.....  
Dr A Shaw  
Trustee

## **X-PERT Health Training and Education Ltd**

### **Independent Examiner's Report to the trustees of X-PERT Health Training and Education Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


#### **Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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:

1. accounting records were not kept in respect of X-PERT Health Training and Education Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

  
[Steven.Wood.\(May.18.2026 16:55:53 GMT+1\)](#)

Steven Wood FCA

Partner

Hargreaves Brown & Benson, Chartered Accountants, 1 Bond Street, Colne, Lancashire BB8 9DG

11 May 2026

## X-PERT Health Training and Education Ltd

### Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds £	Restricted funds £	Total 2025 £
Note			
<b>Income and Endowments from:</b>			
Donations and legacies	25,670	-	25,670
Other trading activities	269,766	-	269,766
Other income	23,656	-	23,656
	<u>319,092</u>	<u>-</u>	<u>319,092</u>
Total income			
<b>Expenditure on:</b>			
Raising funds	(351,658)	-	(351,658)
Charitable activities	(1,848)	-	(1,848)
	<u>(353,506)</u>	<u>-</u>	<u>(353,506)</u>
Total expenditure			
Net expenditure	(34,414)	-	(34,414)
Transfers between funds	(5,833)	5,833	-
	<u>(40,247)</u>	<u>5,833</u>	<u>(34,414)</u>
Net movement in funds			
<b>Reconciliation of funds</b>			
Total funds brought forward	64,865	-	64,865
Total funds carried forward	14 <u>24,618</u>	<u>5,833</u>	<u>30,451</u>

The notes on pages 9 to 16 form an integral part of these financial statements.



## X-PERT Health Training and Education Ltd

### Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		25,516	25,516
Other trading activities		276,182	276,182
Other income		23,601	23,601
		<u>325,299</u>	<u>325,299</u>
Total income			
<b>Expenditure on:</b>			
Raising funds		(401,859)	(401,859)
Charitable activities		(1,959)	(1,959)
		<u>(403,818)</u>	<u>(403,818)</u>
Total expenditure			
Net expenditure		<u>(78,519)</u>	<u>(78,519)</u>
Net movement in funds		(78,519)	(78,519)
<b>Reconciliation of funds</b>			
Total funds brought forward		143,384	143,384
Total funds carried forward	14	<u>64,865</u>	<u>64,865</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in Note 14.

The notes on pages 9 to 16 form an integral part of these financial statements.

# X-PERT Health Training and Education Ltd

(Registration number: 07728160)  
Balance Sheet as at 31 August 2025

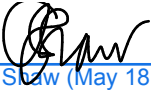
	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	5,001	6,364
<b>Current assets</b>			
Stocks	9	46,999	33,550
Debtors	10	125,113	40,507
Cash at bank and in hand	11	17,485	68,024
		189,597	142,081
<b>Creditors: Amounts falling due within one year</b>	12	(135,983)	(49,713)
<b>Net current assets</b>		53,614	92,368
<b>Total assets less current liabilities</b>		58,615	98,732
<b>Creditors: Amounts falling due after more than one year</b>	13	(28,164)	(33,867)
<b>Net assets</b>		30,451	64,865
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		5,833	-
<b>Unrestricted income funds</b>			
Unrestricted funds		24,618	64,865
<b>Total funds</b>	14	30,451	64,865

For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 11 May 2026 and signed on their behalf by:

  
Dr Alan Shaw (May 18, 2026 16:50:40 GMT+1)  
Dr A Shaw  
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

# **X-PERT Health Training and Education Ltd**

## **Notes to the Financial Statements for the Year Ended 31 August 2025**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Linden Mill  
Linden Road  
Hebden Bridge  
West Yorkshire  
HX7 7DP

These financial statements were authorised for issue by the trustees on 11 May 2026.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements present the net assets of the company at the financial reporting date and the financial activities for the year then ended as an individual entity.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. and, where applicable, the Charities Act 2011.

The financial statements of the company are presented in the currency of the primary economic environment in which the company operates (its functional currency) . For the purposes of the financial statements, the results and financial position are presented in Sterling (£).

#### **Basis of preparation**

X-PERT Health Training and Education Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

## **X-PERT Health Training and Education Ltd**

### **Notes to the Financial Statements for the Year Ended 31 August 2025**

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Income from trading activities is the amount derived from the provision of goods and services and is stated after Value Added Tax, returns, rebates and discounts.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Tangible fixed assets are stated in the Balance Sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## **X-PERT Health Training and Education Ltd**

### **Notes to the Financial Statements for the Year Ended 31 August 2025**

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings and equipment	15% of cost per annum

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange during the period of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

## **X-PERT Health Training and Education Ltd**

### **Notes to the Financial Statements for the Year Ended 31 August 2025**

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Pensions and other post retirement obligations**

The charity makes contributions to a defined contribution pension plan under which contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits related to employee service in the current and prior periods.

Contributions to defined contribution pension plans are recognised in the Statement of Financial Activities as an employee benefit expense when they fall due.

#### **3 Net incoming/outgoing resources**

Net outgoing resources for the year include:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Loss on disposal of fixed assets held for the charity's own use	-	340
Depreciation of fixed assets	1,363	2,206
Foreign currency losses	109	-
Research and development expenditure	60,000	64,557
Bank loan interest	<u>915</u>	<u>1,059</u>

#### **4 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

#### **5 Staff costs**

The aggregate payroll costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	161,512	181,387
Social security costs	8,592	10,042
Pension costs	<u>13,588</u>	<u>14,071</u>
	<u>183,692</u>	<u>205,500</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

## X-PERT Health Training and Education Ltd

### Notes to the Financial Statements for the Year Ended 31 August 2025

	2025 No	2024 No
Office and management	<u>6</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

#### 6 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>1,848</u>	<u>1,959</u>

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 September 2024	<u>37,103</u>	<u>37,103</u>
At 31 August 2025	<u>37,103</u>	<u>37,103</u>
<b>Depreciation</b>		
At 1 September 2024	30,739	30,739
Charge for the year	<u>1,363</u>	<u>1,363</u>
At 31 August 2025	<u>32,102</u>	<u>32,102</u>
<b>Net book value</b>		
At 31 August 2025	<u>5,001</u>	<u>5,001</u>
At 31 August 2024	<u>6,364</u>	<u>6,364</u>

## **X-PERT Health Training and Education Ltd**

### **Notes to the Financial Statements for the Year Ended 31 August 2025**

#### **9 Stock**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Stocks	<u>46,999</u>	<u>33,550</u>

#### **10 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	98,529	13,392
Prepayments	<u>26,584</u>	<u>27,115</u>
	<u>125,113</u>	<u>40,507</u>

#### **11 Cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash on hand	179	314
Cash at bank	<u>17,306</u>	<u>67,710</u>
	<u>17,485</u>	<u>68,024</u>



# X-PERT Health Training and Education Ltd

## Notes to the Financial Statements for the Year Ended 31 August 2025

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	5,328	5,328
Trade creditors	3,043	1,036
Other taxation and social security	13,321	3,971
Other creditors	48,108	4,645
Accruals	66,183	34,733
	<u>135,983</u>	<u>49,713</u>

### 13 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	<u>28,164</u>	<u>33,867</u>

### 14 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2025 £
<b>Unrestricted funds</b>					
General	64,865	319,092	(353,506)	(5,833)	24,618
<b>Restricted funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,833</u>	<u>5,833</u>
<b>Total funds</b>	<u>64,865</u>	<u>319,092</u>	<u>(353,506)</u>	<u>-</u>	<u>30,451</u>
	Balance at 1 September 2023 £	Incoming resources £	Resources expended £		Balance at 31 August 2024 £
<b>Unrestricted funds</b>					
General	<u>143,384</u>	<u>325,299</u>	<u>(403,818)</u>		<u>64,865</u>

## **X-PERT Health Training and Education Ltd**

### **Notes to the Financial Statements for the Year Ended 31 August 2025**

#### **15 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 August 2025 £</b>
Tangible fixed assets	5,001	5,001
Current assets	189,597	189,597
Current liabilities	(135,983)	(135,983)
Creditors over 1 year	<u>(28,164)</u>	<u>(28,164)</u>
Total net assets	<u>30,451</u>	<u>30,451</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 August 2024 £</b>
Tangible fixed assets	6,364	6,364
Current assets	142,081	142,081
Current liabilities	(49,713)	(49,713)
Creditors over 1 year	<u>(33,867)</u>	<u>(33,867)</u>
Total net assets	<u>64,865</u>	<u>64,865</u>

#### **16 Related party transactions**

Included in staff costs for the period, emoluments were paid to key management personnel totalling £22,906 (2024: £22,906).

During the period the Charity incurred research and development costs totalling £60,000 (2024 : £60,000) from a connected company controlled by key management.

## X-PERT Health Training and Education Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	25,670	25,516
Other trading activities (analysed below)	269,766	276,182
Other income (analysed below)	<u>23,656</u>	<u>23,601</u>
Total income	<u>319,092</u>	<u>325,299</u>
<b>Expenditure on:</b>		
Costs of generating funds (analysed below)	(351,658)	(401,859)
Charitable activities (analysed below)	<u>(1,848)</u>	<u>(1,959)</u>
Total expenditure	<u>(353,506)</u>	<u>(403,818)</u>
Net expenditure	<u>(34,414)</u>	<u>(78,519)</u>
Net movement in funds	(34,414)	(78,519)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>64,865</u>	<u>143,384</u>
Total funds carried forward	<u><u>30,451</u></u>	<u><u>64,865</u></u>

This page does not form part of the statutory financial statements.

## X-PERT Health Training and Education Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	Total 2025 £	Total 2024 £
<b><i>Donations and legacies</i></b>		
Appeals and donations	25,670	25,516
	<u>25,670</u>	<u>25,516</u>
<b><i>Other trading activities</i></b>		
Grants - other agencies	4,167	-
Fees and supplies	240,374	257,051
Interest on cash deposits	1,440	3,667
Management charges	23,785	15,464
	<u>269,766</u>	<u>276,182</u>
<b><i>Other income</i></b>		
Rental income	23,656	23,601
	<u>23,656</u>	<u>23,601</u>
<b><i>Raising funds</i></b>		
Opening stock	33,550	48,028
Purchases	48,887	25,830
Closing stock	(46,999)	(33,550)
Insurance	162	-
(Profit)/loss on disposal of tangible fixed assets	-	340
Wages and salaries	161,512	181,387
Staff NIC (Employers)	8,592	10,042
Staff pensions (Defined contribution)	13,588	14,071
Rent	30,000	30,000
Rates	(21)	114
Water rates	869	1,035
Light, heat and power	3,858	6,834
Insurance	2,778	2,564
Repairs and renewals	2,877	2,942
Telephone and fax	1,509	2,366
Office expenses	612	612
Computer software and maintenance costs	14,061	26,675
Printing, postage and stationery	4,540	4,461
Trade subscriptions	1,402	1,221
Sundry expenses	387	35
Cleaning	239	213
Research and development	60,000	64,557
Travel and subsistence	532	1,821
Advertising	3,749	4,843

This page does not form part of the statutory financial statements.

## X-PERT Health Training and Education Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Legal and professional fees	615	-
Bank charges	2,190	2,153
Loan interest	915	1,059
Foreign currency (gains)/losses	(109)	-
Depreciation of fixtures and fittings	-	358
Depreciation of office equipment	1,363	1,848
	<u>351,658</u>	<u>401,859</u>
<b><i>Charitable activities</i></b>		
Accountancy fees	(1,848)	(1,959)
	<u>(1,848)</u>	<u>(1,959)</u>