

WALNUTS CARE LTD.

England & Wales · Charity number 1144589

Details

Status	Registered
Legal form	Charitable company
Company number	07690354
Registered	2011-11-09
Register	View on the Charity Commission register

Contact

Address	Walnuts Care 1-2 Midbrook Court Blakelands Milton Keynes MK14 5FH
Phone	01908568005
Email	hello@walnutscare.co.uk
Website	www.walnutscare.co.uk

Activities

Objects: TO RELIEVE THE NEEDS OF CHILDREN AND YOUNG PEOPLE WITH SPECIAL EDUCATIONAL NEEDS, IN PARTICULAR BUT NOT EXCLUSIVELY PUPILS OF THE WALNUTS SCHOOL AND THEIR PARENTS AND CARERS, THROUGH THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE AND BY SUCH OTHER MEANS AS THE TRUSTEES MAY DETERMINE.

Activities: 1) a post-19, non-statutory, educational College for young adults who cannot access mainstream. The partnership operates in conjunction with Milton Keynes College of Further Education.2) a domiciliary care agency, registered with the Care Quality Commission.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Milton Keynes

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£725,520	£653,856	£527,349	35
2024-07-31	£656,078	£624,769	£455,686	38
2023-07-31	£661,570	£595,929	£424,377	42
2022-07-31	£551,093	£525,379	£353,774	42
2021-07-31	£482,016	£458,132	-	-
2020-07-31	£501,888	£432,834	£304,176	48

Trustees

Name	Role	Appointed
JOHN HEAD		2011-11-09
NICK JACKMAN		2011-11-09
Susan Carbert		2025-05-01
Timothy Read		2023-09-01

WALNUTS CARE LTD.

England & Wales - Charity number 1144589

Accounts



**WALNUTS CARE LTD
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

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Walnuts Care Ltd
Company No. 07690354
Trustees' Report For The Year Ended 31 July 2025

The trustees present their report and the financial statements for the year ended 31 July 2025.

Objectives and Activities

Aims and Objectives

Walnuts Care Limited exists to relieve the needs of children and young adults with special educational needs and autism through the provision of educational, recreational and support services designed to improve independence, wellbeing and quality of life. The charity seeks to provide person-centred support and opportunities for individuals who may be unable to access mainstream educational or social provision.

Significant Activities

During the year the charity continued to operate two principal areas of charitable activity:

- Walnuts College, a post-19 educational provision delivered in partnership with Milton Keynes College, supporting young adults with autism and associated disabilities who are unable to access mainstream further education. The programme focuses on developing independence, communication, life skills and employability.
- A domiciliary and respite care service providing personalised one-to-one support for children and young adults with autism and associated disabilities. Support is delivered through flexible programmes tailored to individual needs and may include community access, leisure activities and support within the family home.

Public Benefit

The charity's services are intended to support vulnerable children, young people and adults with autism and associated disabilities by improving access to education, independence, social engagement and community participation. This is achieved through the provision of a post-19 educational programme for young adults who are unable to access mainstream further education, alongside domiciliary and respite care services providing personalised one-to-one support tailored to individual needs.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Volunteers

The charity does not currently utilise volunteers within its operations.

Achievements and Performance

Main Achievements

The charity continued to provide specialist educational and support services for children, young people and adults with autism and associated disabilities throughout the year.

Walnuts College continued to support learners through its partnership with Milton Keynes College, delivering programmes focused on independence, communication, life skills and employability. Learners worked towards qualifications and personal development goals within a supportive specialist environment.

The charity also continued to provide personalised domiciliary and respite care services, offering flexible support tailored to the needs of individuals and their families. Services included support within the home environment, community access and participation in local activities and facilities.

Investment Performance

The charity adopts a low-risk approach to the management of reserves and surplus funds. Cash reserves are held within UK bank deposit and savings accounts in order to maintain liquidity and protect capital whilst generating modest levels of interest income.

Walnuts Care Ltd
Trustees' Report (continued)
For The Year Ended 31 July 2025

Reference and Administrative Details

Trustees

Mrs Susan Carbert (appointed 01/05/2025)
Mr John Head
Mr Nick Jackman
Mr Timothy Read

Company Secretary

Mr Nick Jackman

Charity Number

1144589

Company Number

07690354

Principal Address

The Watling Way Centre Galley Hill
Milton Keynes
MK11 1PA

Independent Examiner

Michaela Hippey FMAAT
Hippey Accountancy Services
FMAAT
13 Swanwick Walk
Broughton
Milton Keynes
MK10 9LJ

Walnuts Care Ltd
Trustees' Report (continued)
For The Year Ended 31 July 2025

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Nick Jackman

Trustee
29th May 2026

Walnuts Care Ltd
Independent Examiner's Report to the Trustees of Walnuts Care Ltd
For The Year Ended 31 July 2025

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

Responsibilities and Basis of Report

As the charity 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 The Association of Accounting Technicians, 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 the Company 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.

Michaela Hippey FMAAT

27th May 2026
13 Swanwick Walk
Broughton
Milton Keynes
MK10 9LJ

Walnuts Care Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 July 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	260	372
Charitable activities:			
Educational Services		591,195	548,550
Domiciliary Care Services		124,925	102,391
Investments	4	3,991	4,425
Other	5	5,149	340
		<u>725,520</u>	<u>656,078</u>
EXPENDITURE ON:			
Charitable activities:	7		
Educational Services		(411,119)	(531,672)
Domiciliary Care Services		(51,492)	-
Support Costs		(191,245)	(93,098)
		<u>(653,856)</u>	<u>(624,770)</u>
NET INCOME		71,664	31,308
NET MOVEMENT IN FUNDS		<u>71,664</u>	<u>31,308</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		455,685	424,377
TOTAL FUNDS CARRIED FORWARD	16	<u><u>527,349</u></u>	<u><u>455,685</u></u>

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

**Walnuts Care Ltd
Balance Sheet
As At 31 July 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	12	2,591	12,841
		2,591	12,841
CURRENT ASSETS			
Debtors	13	7,711	6,044
Cash at bank and in hand		520,527	439,922
		528,238	445,966
Creditors: Amounts Falling Due Within One Year	14	(3,480)	(3,122)
NET CURRENT ASSETS (LIABILITIES)		524,758	442,844
TOTAL ASSETS LESS CURRENT LIABILITIES		527,349	455,685
NET ASSETS		527,349	455,685
FUNDS OF THE CHARITY			
Unrestricted Funds		527,349	455,685
TOTAL FUNDS	16	527,349	455,685

For the year ending 31 July 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr Nick Jackman

Trustee
29th May 2026

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

Walnuts Care Ltd
Statement of Cash Flows
For The Year Ended 31 July 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operations	1	76,614	63,203
Net cash generated from operating activities		76,614	63,203
Cash flows from investing activities			
Purchase of tangible assets		-	(2,573)
Interest received		3,991	4,425
Net cash generated from investing activities		3,991	1,852
Increase in cash and cash equivalents		80,605	65,055
Cash and cash equivalents at beginning of year	2	439,922	374,867
Cash and cash equivalents at end of year	2	520,527	439,922

Walnuts Care Ltd
Notes to the Statement of Cash Flows
For The Year Ended 31 July 2025

1. Reconciliation of income to cash generated from operations

	2025	2024
	£	£
Net income	71,664	31,308
<i>Adjustments for:</i>		
Interest income	(3,991)	(4,425)
Depreciation of tangible assets	10,250	10,039
<i>Movements in working capital:</i>		
(Increase)/decrease in trade and other debtors	(1,667)	34,863
Increase/(decrease) in trade and other creditors	358	(8,582)
Net cash generated from operations	76,614	63,203

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	520,527	439,922

3. Analysis of changes in net funds

	As at 1 August 2024	Cash flows	As at 31 July 2025
	£	£	£
Cash at bank and in hand	439,922	80,605	520,527

Walnuts Care Ltd
Notes to the Financial Statements
For The Year Ended 31 July 2025

1. General Information

Walnuts Care Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 07690354 and registered charity number 1144589. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income from charitable activities represents amounts receivable in the provision of educational support services and domiciliary care services and is recognised in the period in which the related services are provided.

Investment income is recognised when receivable.

Other income is recognised when the charity becomes entitled to the income and the amount can be measured reliably.

2.3. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Expenditure on charitable activities includes the direct costs of providing educational support services and domiciliary care services together with associated support costs.

Support costs are allocated to charitable activities on a basis consistent with the use of resources.

Governance costs include those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Straight Line
Motor Vehicles	25% Straight Line

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	260	372

4. Investment Income

Walnuts Care Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	3,991	4,425

5. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Rental and other income from property	-	340
Reimbursements of costs	5,149	-
	5,149	340

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	10,250	10,039

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Educational Services	411,119	-	411,119
Domiciliary Care Services	51,492	-	51,492
Support Costs	-	191,245	191,245
	462,611	191,245	653,856

	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Educational Services	531,672	-	531,672
Support Costs	-	93,098	93,098
	531,672	93,098	624,770

Walnuts Care Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

8. Support Costs

	2025
	Support Costs
	£
Employee costs	97,392
Premises expenses	43,410
General administration	28,949
Depreciation	10,250
Governance costs	11,244
	191,245
	191,245
	2024
	Support Costs
	£
Employee costs	4,267
Premises expenses	40,915
General administration	25,955
Depreciation	10,039
Governance costs	11,922
	93,098
	93,098

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	250	250
	250	250

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	501,074	478,460
Social security costs	30,986	29,808
Other pension costs	9,276	8,853
	541,336	517,121
	541,336	517,121

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 35 (2024: 38)

Walnuts Care Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

12. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 August 2024	14,740	30,606	45,346
As at 31 July 2025	14,740	30,606	45,346
Depreciation			
As at 1 August 2024	9,552	22,953	32,505
Provided during the period	2,598	7,652	10,250
As at 31 July 2025	12,150	30,605	42,755
Net Book Value			
As at 31 July 2025	2,590	1	2,591
As at 1 August 2024	5,188	7,653	12,841

13. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	7,061	5,646
Other debtors	650	398
	7,711	6,044

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	3,480	3,122

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £9,276 (2024: £8,853).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Walnuts Care Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

16. Movement in Funds

	As at 1 August 2024	Income	Expenditure	As at 31 July 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	455,685	725,520	(653,856)	527,349
Total funds	455,685	725,520	(653,856)	527,349
	455,685	725,520	(653,856)	527,349
	As at 1 August 2023	Income	Expenditure	As at 31 July 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	424,377	656,078	(624,770)	455,685
Total funds	424,377	656,078	(624,770)	455,685
	424,377	656,078	(624,770)	455,685

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

During the year the charity purchased consultancy and administrative support services from Nicholas Jackman Ltd, a company connected to one of the trustees. The total amount paid during the year was £6,304 (2024: £5,243). Comparative figures have been reclassified to reflect the nature of the arrangement.

Mr Nick Jackman

Company controlled by a trustee/director of the charity

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Walnuts Care Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 July 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	260	372
	260	372
Charitable Activities:		
Educational Services		
Income from charitable activities	591,195	548,550
	591,195	548,550
Domiciliary Care Services		
Income from charitable activities	124,925	102,391
	124,925	102,391
Investments		
Bank interest receivable	3,991	4,425
	3,991	4,425
Other		
Rental and other income from property	-	340
Reimbursements of costs	5,149	-
	5,149	340
	725,520	656,078
EXPENDITURE ON:		
Charitable Activities:		
Educational Services		
Resources	(6,735)	(11,900)
Activities & Outings Cost	(60)	-
Equipment Costs	(973)	-
Wages and salaries	(371,588)	(478,460)
Employers NI	(21,314)	(29,808)
Employers pensions - defined contribution schemes	(7,155)	(8,853)
Travel and subsistence expenses	(3,294)	(2,651)
	(411,119)	(531,672)
Domiciliary Care Services		
Wages and salaries	(48,008)	-
Employers NI	(272)	-
Employers pensions - defined contribution schemes	(51)	-
Travel and subsistence expenses	(3,161)	-
	(51,492)	-
Support Costs		
Wages and salaries	(81,478)	-
Employers NI	(9,400)	-

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Walnuts Care Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account) (continued)
For The Year Ended 31 July 2025

Employers pensions - defined contributions scheme	(2,070)	-
Staff training	(1,895)	(2,216)
Staff entertaining	(1,918)	(2,051)
Travel and subsistence expenses	(631)	-
Rent	(15,049)	(16,200)
Light and heat	(6,022)	(8,528)
Repairs and maintenance	(11,013)	(4,783)
Cleaning	(10,829)	(10,313)
Security costs	(497)	(1,091)
Vehicle running costs	(5,763)	(5,183)
Computer software, consumables and maintenance	(461)	(367)
Insurance	(11,843)	(10,265)
Printing, postage and stationery	(909)	(811)
Postage	(13)	(64)
Telecommunications and data costs	(526)	(5,476)
Website costs	(270)	(233)
Legal fees	(1,100)	-
Professional fees	(378)	(739)
Subscriptions	(894)	(647)
Bookkeeping fees	(1,570)	-
Payroll fees	(2,689)	-
Bank charges	(98)	(77)
Sundry expenses	(1,936)	(2,093)
Computer Equipment	(499)	-
Depreciation	(10,250)	(10,039)
Independent examiner's fees	(250)	(250)
Accountancy fees	(4,690)	(6,429)
Consultancy fees	(6,304)	(5,243)
	<u>(191,245)</u>	<u>(93,098)</u>
	<u>(653,856)</u>	<u>(624,770)</u>
NET INCOME	<u>71,664</u>	<u>31,308</u>

WALNUTS CARE LTD.

England & Wales - Charity number 1144589

Accounts



Trustees' Annual Report for the period

From **01/08/2023** Period start date To **31/07/2024** Period end date

Charity name: Walnuts Care Ltd

Charity registration number: 1144589

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	“To relieve the needs of children and young people with Special Educational Needs, through the provision of recreational, educational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life and by such other means as the trustees may determine.”
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"> • Post-19 College and Day Opportunities for young adults with autism and associated disabilities who cannot access mainstream. • Agency providing respite care for children and young adults with Autism.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have followed Charity Commission guidance wherever possible.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We have a comprehensive set of policies, amongst which is a Grant Making policy.
Policy on social investment including program related investment	Para 1.38	As Above
Contribution made by volunteers	Para 1.38	We do not currently engage any volunteers.

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We have two primary functions :</p> <p>Walnuts College</p> <ul style="list-style-type: none"> • Local alternatives for young people with autism and associated disabilities who have reached school leaving age are very limited. Since September 2012 Walnuts College has, in conjunction with Milton Keynes College of FE, delivered educational provision to young adults who have social, communication and interaction difficulties and who cannot access mainstream College. Our learners work towards qualifications that combine independence, living skills and, for some, the world of work. Upon completion of their accredited course, they have the option to continue learning through our day service, funded by Milton Keynes Council. <p>1:1 support</p> <ul style="list-style-type: none"> • In order to address the current shortage of suitable provision Walnuts Care offers out-of-hours, personalised 1:1 care which can be accessed at weekends, in the evenings and/or holiday times. Care may involve community sessions, accessing local clubs and facilities or spending time together in the family home. Programmes are both person-centred and fully flexible, designed to provide an integrated package that suits the individual and their family.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>Walnuts Care continues to hold an 'Outstanding' rating by the Care Quality Commission.</p> <p>During a 2024 OFSTED inspection of our Educational program (Walnuts College), our SEND provision was rated 'Outstanding' with the wider college overall achieving a 'Good' rating.</p>
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Performance of fundraising activities against objectives set	Para 1.41	n/a
Investment performance against objectives	Para 1.41	n/a
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The year end 2024 saw Walnuts Care generate a surplus of income totalling £31000
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Approximately 50% of reserves are intended for buying premises to avoid paying rent on non-owned buildings. The remaining 50% to protect against any cash flow disruption
Amount of reserves held	Para 1.22	£440000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None, any risks have been identified and managed

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		n/a
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission guidance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charity Commission only
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	We have had three changes of trustee since the company was established. Any further changes would involve discussions amongst existing Directors only.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Walnuts Care Ltd
Other name the charity uses	Walnuts Care
Registered charity number	1144589
Charity's principal address	Walnuts Care Ltd The Watling Way Centre Galley Hill Milton Keynes MK11 1PA

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>N.M. Jackman</i>	
Full name(s)	Nick Jackman	
Position (eg Secretary, Chair, etc)	Secretary	
Date	15th May 2025	

Registered number
07690354

Walnuts Care Limited
Report and Accounts
31 July 2024

Walnuts Care Limited

Registered number: 07690354

Directors' Report

The directors present their report and accounts for the year ended 31 July 2024.

Principal activities

The company's principal activity during the year continued to be the welfare of children and young adults with autism.

Directors

The following persons served as directors during the year:

Mr J Head

Mr N Jackman

Mrs S McAvoy (resigned June 14 2024)

Mr T Read

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 8 October 2024 and signed on its behalf.

Mr N Jackman
Director

Walnuts Care Limited
Profit and Loss Account
for the year ended 31 July 2024

	2024	2023
	£	£
Turnover	650,941	661,570
Cost of sales	(508,268)	(478,448)
Gross profit	<u>142,673</u>	<u>183,122</u>
Administrative expenses	(116,501)	(117,481)
Other operating income	712	3,653
Operating profit	<u>26,884</u>	<u>69,294</u>
Interest receivable	4,425	1,309
Profit before taxation	<u>31,309</u>	<u>70,603</u>
Tax on profit	-	-
Profit for the financial year	<u><u>31,309</u></u>	<u><u>70,603</u></u>

Walnuts Care Limited
Registered number:
Balance Sheet
as at 31 July 2024

07690354

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	2	12,841	20,307
Current assets			
Debtors	3	6,044	40,907
Cash at bank and in hand		439,922	374,867
		<u>445,966</u>	<u>415,774</u>
Creditors: amounts falling due within one year			
	4	(3,121)	(11,704)
Net current assets		<u>442,845</u>	<u>404,070</u>
Net assets		<u>455,686</u>	<u>424,377</u>
Capital and reserves			
Profit and loss account		455,686	424,377
Shareholders' funds		<u>455,686</u>	<u>424,377</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr J Head
 Director

Approved by the board on 8 October 2024

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2024

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

Plant and machinery etc £	Motor vehicles £	Total £
--	---------------------------------	--------------------

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2024

Cost

At 1 August 2023	12,167	30,606	42,773
Additions	2,573	-	2,573
At 31 July 2024	<u>14,740</u>	<u>30,606</u>	<u>45,346</u>

Depreciation

At 1 August 2023	7,164	15,302	22,466
Charge for the year	2,388	7,651	10,039
At 31 July 2024	<u>9,552</u>	<u>22,953</u>	<u>32,505</u>

Net book value

At 31 July 2024	<u>5,188</u>	<u>7,653</u>	<u>12,841</u>
At 31 July 2023	<u>5,003</u>	<u>15,304</u>	<u>20,307</u>

3 Debtors

	2024	2023
	£	£
Trade debtors	5,646	40,907
Other debtors	398	-
	<u>6,044</u>	<u>40,907</u>

4 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,121	4,286
Taxation and social security costs	-	7,418
	<u>3,121</u>	<u>11,704</u>

5 Other information

Walnuts Care Limited is a private company limited by shares and incorporated in England. Its registered office is:
The Watling Way Centre
Galley Hill
Milton Keynes
MK11 1PA

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Sales	650,941	661,570
Cost of sales	(508,268)	(478,448)
Gross profit	<hr/> 142,673	<hr/> 183,122
Administrative expenses	(116,501)	(117,481)
Other operating income	712	3,653
Operating profit	<hr/> 26,884	<hr/> 69,294
Interest receivable	4,425	1,309
Profit before tax	<hr/> <u>31,309</u>	<hr/> <u>70,603</u>

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Sales		
Sales	<u>650,941</u>	<u>661,570</u>
Cost of sales		
Salaries	<u>508,268</u>	<u>478,448</u>
Administrative expenses		
Employee costs:		
Directors' salaries	5,243	7,021
Pensions	8,853	7,793
Staff training and welfare	2,216	4,470
Resources	11,900	9,052
Motor expenses	7,834	6,431
Salt/OT	2,092	4,195
	<u>38,138</u>	<u>38,962</u>
Premises costs:		
Rent	16,200	17,250
Light and heat	8,528	6,798
Cleaning	10,313	9,403
	<u>35,041</u>	<u>33,451</u>
General administrative expenses:		
Telephone and fax	5,476	4,270
Postage	64	23
Stationery and printing	1,411	2,409
Subscriptions	647	525
Bank charges	77	101
Insurance	10,265	7,457
Repairs and maintenance	5,874	16,823
Depreciation	10,039	10,039
Entertaining	2,051	-
	<u>35,904</u>	<u>41,647</u>
Legal and professional costs:		
Accountancy fees	6,679	3,421
Consultancy fees	739	-
	<u>7,418</u>	<u>3,421</u>
	<u>116,501</u>	<u>117,481</u>
Other operating income		
Other operating income	<u>712</u>	<u>3,653</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Walnuts Care Limited

**On accounts for the year
ended**

31st July 2024

**Charity no
(if any)**

1144589

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

**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 Trust'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 (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.

Signed: R Galloway

Date: 28/05/2025

Name: Mr Richard Galloway

**Relevant professional
qualification(s) or body
(if any):**

Address: 7 The Orchard, London, N21 2DN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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WALNUTS CARE LTD.

England & Wales - Charity number 1144589

Accounts



Trustees' Annual Report for the period

From 01/08/2022 Period start date To 31/07/2023 Period end date

Charity name: Walnuts Care Ltd

Charity registration number: 1144589

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	“To relieve the needs of children and young people with Special Educational Needs, through the provision of recreational, educational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life and by such other means as the trustees may determine.”
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Post-19 College and Day Opportunities for young adults with autism who cannot access mainstream. • Agency providing respite care for children and young adults with Autism.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have followed Charity Commission guidance wherever possible.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We have a comprehensive set of policies, amongst which is a Grant Making policy.
Policy on social investment including program related investment	Para 1.38	As Above
	Para 1.38	We do not currently engage any volunteers.

Contribution made by volunteers		
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We have two primary functions :</p> <p>Walnuts College</p> <ul style="list-style-type: none"> • Local alternatives for young people on the Autistic spectrum who have reached school leaving age are very limited. Since September 2012 Walnuts College has, in conjunction with Milton Keynes College of FE, delivered educational provision to young adults who have social, communication and interaction difficulties and who cannot access mainstream College. Our learners work towards qualifications that combine independence, living skills and, for some, the world of work. Upon completion of their accredited course, they have the option to continue learning through our day service, funded by Milton Keynes Council. <p>1:1 support</p> <ul style="list-style-type: none"> • In order to address the current shortage of suitable provision Walnuts Care offers out-of-hours, personalised 1:1 care which can be accessed at weekends, in the evenings and/or holiday times. Care may involve community sessions, accessing local clubs and facilities or spending time together in the family home. Programmes are both person-centred and fully flexible, designed to provide an integrated package that suits the individual and their family.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>Walnuts Care continues to hold an 'Outstanding' rating by the Care Quality Commission.</p> <p>During a 2024 OFSTED inspection of our Educational program (Walnuts College), our SEND provision was rated</p>
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		'Outstanding' with the wider college overall achieving a 'Good' rating.
Performance of fundraising activities against objectives set	Para 1.41	n/a
Investment performance against objectives	Para 1.41	n/a
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Milton Keynes Council
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	That MK Council, who provide packages of care for the young people we support (in both functions) would limit or cease their funding.
Other		

Structure, Governance and Management

Description of charity's trusts:		n/a
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission guidance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charity Commission only
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	We have had three changes of trustee since the company was established. Any further changes would involve discussions amongst existing Directors only.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Walnuts Care Ltd
Other name the charity uses	Walnuts Care
Registered charity number	1144589
Charity's principal address	Walnuts Care Ltd The Watling Way Centre Galley Hill Milton Keynes MK11 1PA

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>N.J. Jackman</i>	
Full name(s)	Nick Jackman	
Position (eg Secretary, Chair, etc)	Secretary	
Date	30/04/24	

Registered number
07690354

Walnuts Care Limited
Report and Accounts
31 July 2023

Walnuts Care Limited

Registered number:

07690354

Directors' Report

The directors present their report and accounts for the year ended 31 July 2023.

Principal activities

The company's principal activity during the year continued to be the welfare of children and young adults with autism.

Directors

The following persons served as directors during the year:

Mr J Head

Mr N Jackman

Mrs S McAvoy

Mr T Read (appointed September 1 2023)

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 8 November 2023 and signed on its behalf.

Mr N Jackman

Director

Walnuts Care Limited
Profit and Loss Account
for the year ended 31 July 2023

	2023	2022
	£	£
Turnover	661,570	551,093
Cost of sales	(478,448)	(410,787)
Gross profit	<u>183,122</u>	<u>140,306</u>
Administrative expenses	(117,481)	(114,592)
Other operating income	3,653	-
Operating profit	<u>69,294</u>	<u>25,714</u>
Interest receivable	1,309	-
Profit before taxation	<u>70,603</u>	<u>25,714</u>
Tax on profit	-	-
Profit for the financial year	<u><u>70,603</u></u>	<u><u>25,714</u></u>

Walnuts Care Limited
Registered number:
Balance Sheet
as at 31 July 2023

07690354

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	2	20,307	27,731
Current assets			
Debtors	3	40,907	16,457
Cash at bank and in hand		374,867	311,746
		<u>415,774</u>	<u>328,203</u>
Creditors: amounts falling due within one year			
	4	(11,704)	(2,160)
Net current assets		<u>404,070</u>	<u>326,043</u>
Net assets		<u>424,377</u>	<u>353,774</u>
Capital and reserves			
Profit and loss account		424,377	353,774
Shareholders' funds		<u>424,377</u>	<u>353,774</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs S McAvoy
 Director

Approved by the board on 8 November 2023

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2023

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

Plant and machinery etc £	Motor vehicles £	Total £
--	---------------------------------	--------------------

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2023

Cost

At 1 August 2022	9,552	30,876	40,428
Additions	2,615	-	2,615
Disposals	-	(7,921)	(7,921)
At 31 July 2023	<u>12,167</u>	<u>22,955</u>	<u>35,122</u>

Depreciation

At 1 August 2022	4,776	7,651	12,427
Charge for the year	2,388	-	2,388
At 31 July 2023	<u>7,164</u>	<u>7,651</u>	<u>14,815</u>

Net book value

At 31 July 2023	<u>5,003</u>	<u>15,304</u>	<u>20,307</u>
At 31 July 2022	<u>4,776</u>	<u>23,225</u>	<u>28,001</u>

3 Debtors

	2023	2022
	£	£
Trade debtors	<u>40,907</u>	<u>16,457</u>

4 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,286	2,160
Taxation and social security costs	7,418	-
	<u>11,704</u>	<u>2,160</u>

5 Other information

Walnuts Care Limited is a private company limited by shares and incorporated in England. Its registered office is:
The Watling Way Centre
Galley Hill
Milton Keynes
MK11 1PA

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Sales	661,570	551,093
Cost of sales	(478,448)	(410,787)
Gross profit	<u>183,122</u>	<u>140,306</u>
Administrative expenses	(117,481)	(114,592)
Other operating income	3,653	-
Operating profit	<u>69,294</u>	<u>25,714</u>
Interest receivable	1,309	-
Profit before tax	<u><u>70,603</u></u>	<u><u>25,714</u></u>

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Sales		
Sales	<u>661,570</u>	<u>551,093</u>
Cost of sales		
Salaries	<u>478,448</u>	<u>410,787</u>
Administrative expenses		
Employee costs:		
Directors' salaries	7,021	6,254
Pensions	7,793	16,763
Staff training and welfare	4,470	3,752
College Running	9,052	10,163
Motor expenses	6,431	7,405
Salt/OT	4,195	1,514
	<u>38,962</u>	<u>45,851</u>
Premises costs:		
Rent	17,250	13,500
Light and heat	6,798	5,879
Cleaning	9,403	9,822
	<u>33,451</u>	<u>29,201</u>
General administrative expenses:		
Telephone and fax	4,270	4,176
Postage	23	98
Stationery and printing	2,409	4,320
Subscriptions	525	708
Bank charges	101	77
Insurance	7,457	6,317
Repairs and maintenance	16,823	7,601
Depreciation	10,039	10,039
	<u>41,647</u>	<u>33,336</u>
Legal and professional costs:		
Accountancy fees	3,421	4,284
Consultancy fees	-	1,920
	<u>3,421</u>	<u>6,204</u>
	<u>117,481</u>	<u>114,592</u>
Other operating income		
Other operating income	<u>3,653</u>	<u>-</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Walnuts Care Limited

**On accounts for the year
ended**

31st July 2023

**Charity no
(if any)**

1144589

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

**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 Trust'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 (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.

Signed: R Galloway

Date: 30/04/2024

Name: Mr Richard Galloway

**Relevant professional
qualification(s) or body
(if any):**

Address: 7 The Orchard, London, N21 2DN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

WALNUTS CARE LTD.

England & Wales - Charity number 1144589

Accounts



Trustees' Annual Report for the period

From 01/08/2021 Period start date To 31/07/2022 Period end date

Charity name: Walnuts Care Ltd

Charity registration number: 1144589

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	“To relieve the needs of children and young people with Special Educational Needs, through the provision of recreational, educational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life and by such other means as the trustees may determine.”
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Post-19 College and Day Opportunities for young adults with autism who cannot access mainstream. • Agency providing respite care for children and young adults with Autism.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have followed Charity Commission guidance wherever possible.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We have a comprehensive set of policies, amongst which is a Grant Making policy.
Policy on social investment including program related investment	Para 1.38	As Above

Contribution made by volunteers	Para 1.38	We do not currently engage any volunteers.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We have two primary functions : Walnuts College</p> <ul style="list-style-type: none"> • Local alternatives for young people on the Autistic spectrum who have reached school leaving age are very limited. Since September 2012 Walnuts College has, in conjunction with Milton Keynes College of FE, delivered educational provision to young adults who have social, communication and interaction difficulties and who cannot access mainstream College. Our learners work towards qualifications that combine independence, living skills and, for some, the world of work. Upon completion of their accredited course, they have the option to continue learning through our day service, funded by Milton Keynes Council. <p>1:1 support</p> <ul style="list-style-type: none"> • In order to address the current shortage of suitable provision Walnuts Care offers out-of-hours, personalised 1:1 care which can be accessed at weekends, in the evenings and/or holiday times. Care may involve community sessions, accessing local clubs and facilities or spending time together in the family home. Programmes are both person-centred and fully flexible, designed to provide an integrated package that suits the individual and their family. <p>This continues to be successful for both families and individuals despite the 2020 covid-19 pandemic.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

		Walnuts Care continues to hold an 'Outstanding' rating by the Care Quality
--	--	---

Achievements against objectives set	Para 1.41	Commission.
Performance of fundraising activities against objectives set	Para 1.41	n/a
Investment performance against objectives	Para 1.41	n/a
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Milton Keynes Council
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	That MK Council, who provide packages of care for the young people we support (in both functions) would limit or cease their funding.
Other		

Structure, Governance and Management

Description of charity's trusts:		n/a
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission guidance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charity Commission only
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	We have had three changes of trustee since the company was established. Any further changes would involve discussions amongst existing Directors only.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Walnuts Care Ltd
Other name the charity uses	Walnuts Care
Registered charity number	1144589
Charity's principal address	Walnuts Care Ltd The Watling Way Centre Galley Hill Milton Keynes MK11 1PA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Nick Jackman	Secretary		
2	Mr John Head			
3	Mrs Sue McAvoy			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>N.M. Jackman</i>	
Full name(s)	Nicholas Jackman	
Position (eg Secretary, Chair, etc)	Secretary	
Date	20th April 2023	

Registered number
07690354

Walnuts Care Limited
Report and Accounts
31 July 2022

Walnuts Care Limited

Registered number: 07690354

Directors' Report

The directors present their report and accounts for the year ended 31 July 2022.

Principal activities

The company's principal activity during the year continued to be the welfare of children and young adults with autism.

Directors

The following persons served as directors during the year:

Mr J Head

Mr N Jackman

Mrs S Mc Avoy

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 2 November 2022 and signed on its behalf.

Mr N Jackman
Director

**Walnuts Care Limited
Profit and Loss Account
for the year ended 31 July 2022**

	2022 £	2021 £
Turnover	551,093	482,016
Cost of sales	(410,787)	(352,536)
Gross profit	<u>140,306</u>	<u>129,480</u>
Administrative expenses	(114,592)	(105,596)
Operating profit	<u>25,714</u>	<u>23,884</u>
Profit before taxation	<u>25,714</u>	<u>23,884</u>
Tax on profit	-	-
Profit for the financial year	<u><u>25,714</u></u>	<u><u>23,884</u></u>

Walnuts Care Limited
Registered number:
Balance Sheet
as at 31 July 2022

07690354

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	2	27,731	37,770
Current assets			
Debtors	3	16,457	-
Cash at bank and in hand		311,746	292,390
		<u>328,203</u>	<u>292,390</u>
Creditors: amounts falling due within one year			
	4	(2,160)	(2,100)
Net current assets		<u>326,043</u>	<u>290,290</u>
Net assets		<u>353,774</u>	<u>328,060</u>
Capital and reserves			
Profit and loss account		353,774	328,060
Shareholders' funds		<u>353,774</u>	<u>328,060</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr J Head
 Director

Approved by the board on 2 November 2022

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2022

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

Plant and machinery etc £	Motor vehicles £	Total £
--	---------------------------------	--------------------

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2022

Cost

At 1 August 2021	9,552	97,135	106,687
Disposals	-	(66,529)	(66,529)
At 31 July 2022	<u>9,552</u>	<u>30,606</u>	<u>40,158</u>

Depreciation

At 1 August 2021	2,388	7,651	10,039
Charge for the year	2,388	-	2,388
At 31 July 2022	<u>4,776</u>	<u>7,651</u>	<u>12,427</u>

Net book value

At 31 July 2022	<u>4,776</u>	<u>22,955</u>	<u>27,731</u>
At 31 July 2021	<u>7,164</u>	<u>89,484</u>	<u>96,648</u>

3 Debtors

	2022	2021
	£	£
Trade debtors	<u>16,457</u>	<u>-</u>

4 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	<u>2,160</u>	<u>2,100</u>

5 Other information

Walnuts Care Limited is a private company limited by shares and incorporated in England. Its registered office is:
The Watling Way Centre
Galley Hill
Milton Keynes
MK11 1PA

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2022

This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Sales	551,093	482,016
Cost of sales	(410,787)	(352,536)
Gross profit	<u>140,306</u>	<u>129,480</u>
Administrative expenses	(114,592)	(105,596)
Operating profit	<u>25,714</u>	<u>23,884</u>
Profit before tax	<u>25,714</u>	<u>23,884</u>

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2022

This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Sales		
Sales	551,093	482,016
	<hr/>	<hr/>
Cost of sales		
Salaries	328,702	274,328
HMRC	82,085	78,208
	<hr/>	<hr/>
	410,787	352,536
	<hr/>	<hr/>
Administrative expenses		
Employee costs:		
Directors' salaries	6,254	5,454
Pensions	16,763	15,414
Staff ID	-	148
Staff training and welfare	3,752	800
College Running	10,163	10,407
Motor expenses	7,405	6,819
Salt/OT	1,514	2,446
	<hr/>	<hr/>
	45,851	41,488
	<hr/>	<hr/>
Premises costs:		
Rent	13,500	16,250
Light and heat	5,879	3,371
Cleaning	9,822	9,523
	<hr/>	<hr/>
	29,201	29,144
	<hr/>	<hr/>
General administrative expenses:		
Telephone and fax	4,176	3,948
Postage	98	-
Stationery and printing	4,320	-
Subscriptions	708	978
Bank charges	77	83
Insurance	6,317	6,650
Repairs and maintenance	7,601	5,603
Depreciation	10,039	12,710
	<hr/>	<hr/>
	33,336	29,972
	<hr/>	<hr/>
Legal and professional costs:		
Accountancy fees	4,284	4,992
Consultancy fees	1,920	-
	<hr/>	<hr/>
	6,204	4,992
	<hr/>	<hr/>
	114,592	105,596
	<hr/>	<hr/>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Walnuts Care Limited

**On accounts for the year
ended**

31st July 2022

**Charity no
(if any)**

1144589

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

**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 Trust'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 (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.

Signed:


Richard Galloway (Mar 14, 2023 15:59 GMT+2)

Date:

Mar 14, 2023

Name:

Mr Richard Galloway

**Relevant professional
qualification(s) or body
(if any):**

Address:

7 The Orchard, London, N21 2DN

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--







Walnuts Care_Ind Exam Report_2022

Final Audit Report

2023-03-14

Created:	2023-03-14
By:	Michaela Hippey (michaela@hippeyaccountancy.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABA AW10MoA6_HdQ666dNaQCa7tm8x5kO_iUh

"Walnuts Care_Ind Exam Report_2022" History

-  Document created by Michaela Hippey (michaela@hippeyaccountancy.co.uk)
2023-03-14 - 1:44:00 PM GMT- IP address: 86.150.105.65
-  Document emailed to mail@rhgaccountancy.com for signature
2023-03-14 - 1:44:42 PM GMT
-  Email viewed by mail@rhgaccountancy.com
2023-03-14 - 1:58:19 PM GMT- IP address: 31.209.110.17
-  Signer mail@rhgaccountancy.com entered name at signing as Richard Galloway
2023-03-14 - 1:59:26 PM GMT- IP address: 31.209.110.17
-  Document e-signed by Richard Galloway (mail@rhgaccountancy.com)
Signature Date: 2023-03-14 - 1:59:28 PM GMT - Time Source: server- IP address: 31.209.110.17
-  Agreement completed.
2023-03-14 - 1:59:28 PM GMT

WALNUTS CARE LTD.

England & Wales - Charity number 1144589

Accounts



Trustees' Annual Report for the period

From 1st August 2020 To 31st July 2021

Charity name: Walnuts Care Ltd.

Charity registration number: 1144589

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	"To relieve the needs of children and young people with Special Educational Needs, through the provision of recreational, educational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life and by such other means as the trustees may determine."
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">• Post-19 College for young adults who cannot access mainstream.• Agency providing respite care for children and young adults with Autism.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have followed Charity Commission guidance wherever possible.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We have a comprehensive set of policies, amongst which is a Grant Making policy.
Policy on social investment including program related investment	Para 1.38	As Above
Contribution made by volunteers	Para 1.38	We do not currently engage any volunteers.
Other		

--	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We have two primary functions :</p> <p>Walnuts College</p> <ul style="list-style-type: none"> Local alternatives for young people on the Autistic spectrum who have reached school leaving age are very limited. Since September 2012 Walnuts College has, in conjunction with Milton Keynes College of FE, delivered educational provision to young adults who have social, communication and interaction difficulties and who cannot access mainstream College. Our learners work towards qualifications that combine independence, living skills and, for some, the world of work. Upon completion of their accredited course, they have the option to continue learning through our day service, funded by Milton Keynes Council. <p>1:1 support</p> <ul style="list-style-type: none"> In order to address the current shortage of suitable provision Walnuts Care offers out-of-hours, personalised 1:1 care which can be accessed at weekends, in the evenings and/or holiday times. Care may involve community sessions, accessing local clubs and facilities or spending time together in the family home. Programmes are both person-centred and fully flexible, designed to provide an integrated package that suits the individual and their family. <p>This continues to be successful for both families and individuals despite the 2020 covid-19 pandemic.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Walnuts Care continues to hold an 'Outstanding' rating by the Care Quality Commission.
Performance of fundraising activities against objectives set	Para 1.41	n/a

Investment performance against objectives	Para 1.41	n/a
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

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The charity's principal sources of funds (including any fundraising)	Para 1.47	Milton Keynes Council
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	That MK Council, who provide packages of care for the young people we support (in both functions) would limit or cease their funding.
Other		

Structure, Governance and Management

Description of charity's trusts:		n/a
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission guidance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charity Commission only
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	We have had three changes of trustee since the company was established. Any further changes would involve discussions amongst existing Directors only.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Walnuts Care Ltd
Other name the charity uses	Walnuts Care
Registered charity number	1144589
Charity's principal address	Walnuts Care Ltd The Watling Way Centre Galley Hill Milton Keynes MK11 1PA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Nick Jackman	Secretary		
2	Mr John Head			
3	Mrs Sue McAvoy			
4				
5				
6				
7				
8				
9				
10				
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14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>N.M Jackman</i>	
Full name(s)	Nick Jackman	
Position (eg Secretary, Chair, etc)	Secretary	
Date	21/09/2021	

Registered number
07690354

Walnuts Care Limited
Report and Accounts
31 July 2021

Walnuts Care Limited

Registered number:

07690354

Directors' Report

The directors present their report and accounts for the year ended 31 July 2021.

Principal activities

The company's principal activity during the year continued to be the welfare of children and young adults with autism.

Directors

The following persons served as directors during the year:

Mr J Head

Mr N Jackman

Mrs S Mc Avoy

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 21 September 2021 and signed on its behalf.

Mr N Jackman

Director

Walnuts Care Limited
Profit and Loss Account
for the year ended 31 July 2021

	2021	2020
	£	£
Turnover	482,016	501,888
Cost of sales	(352,536)	(337,934)
Gross profit	<u>129,480</u>	<u>163,954</u>
Administrative expenses	(105,596)	(94,900)
Operating profit	<u>23,884</u>	<u>69,054</u>
Profit before taxation	<u>23,884</u>	<u>69,054</u>
Tax on profit	-	-
Profit for the financial year	<u><u>23,884</u></u>	<u><u>69,054</u></u>

Walnuts Care Limited
Registered number:
Balance Sheet
as at 31 July 2021

07690354

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	2	37,770	58,980
Current assets			
Debtors	3	-	500
Cash at bank and in hand		292,390	246,496
		<u>292,390</u>	<u>246,996</u>
Creditors: amounts falling due within one year			
	4	(2,100)	(1,800)
Net current assets		<u>290,290</u>	<u>245,196</u>
Net assets		<u>328,060</u>	<u>304,176</u>
Capital and reserves			
Profit and loss account		328,060	304,176
Shareholders' funds		<u>328,060</u>	<u>304,176</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr J Head
 Director

Approved by the board on 21 September 2021

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2021

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

Plant and machinery etc £	Motor vehicles £	Total £
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Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2021

Cost

At 1 August 2020	9,552	97,135	106,687
Disposals	-	(16,081)	(16,081)
At 31 July 2021	<u>9,552</u>	<u>81,054</u>	<u>90,606</u>

Depreciation

At 1 August 2020	-	47,707	47,707
Charge for the year	2,388	10,322	12,710
On disposals	-	(7,581)	(7,581)
At 31 July 2021	<u>2,388</u>	<u>50,448</u>	<u>52,836</u>

Net book value

At 31 July 2021	<u>7,164</u>	<u>30,606</u>	<u>37,770</u>
At 31 July 2020	<u>9,552</u>	<u>49,428</u>	<u>58,980</u>

3 Debtors

	2021	2020
	£	£
Other debtors	<u>-</u>	<u>500</u>

4 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	<u>2,100</u>	<u>1,800</u>

5 Other information

Walnuts Care Limited is a private company limited by shares and incorporated in England. Its registered office is:
The Watling Way Centre
Galley Hill
Milton Keynes
MK11 1PA

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2021

This schedule does not form part of the statutory accounts

	2021	2020
	£	£
Sales	482,016	501,888
Cost of sales	(352,536)	(337,934)
Gross profit	<u>129,480</u>	<u>163,954</u>
Administrative expenses	(105,596)	(94,900)
Operating profit	<u>23,884</u>	<u>69,054</u>
Profit before tax	<u>23,884</u>	<u>69,054</u>

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2021

This schedule does not form part of the statutory accounts

	2021	2020
	£	£
Sales		
Sales	482,016	501,888
	<hr/>	<hr/>
Cost of sales		
Salaries	274,328	269,761
HMRC	78,208	68,173
	<hr/>	<hr/>
	352,536	337,934
	<hr/>	<hr/>
Administrative expenses		
Employee costs:		
Directors' salaries	5,454	2,905
Pensions	15,414	13,672
Staff ID	148	754
Staff training and welfare	800	-
College Running	10,407	14,592
Motor expenses	6,819	13,446
Salt/OT	2,446	2,275
	<hr/>	<hr/>
	41,488	47,644
	<hr/>	<hr/>
Premises costs:		
Rent	16,250	2,000
Light and heat	3,371	2,324
Cleaning	9,523	5,675
	<hr/>	<hr/>
	29,144	9,999
	<hr/>	<hr/>
General administrative expenses:		
Telephone and fax	3,948	3,039
Subscriptions	978	1,216
Bank charges	83	82
Insurance	6,650	6,453
Repairs and maintenance	5,603	6,744
Depreciation	12,710	12,357
	<hr/>	<hr/>
	29,972	29,891
	<hr/>	<hr/>
Legal and professional costs:		
Accountancy fees	4,992	3,636
Other legal and professional	-	3,730
	<hr/>	<hr/>
	4,992	7,366
	<hr/>	<hr/>
	105,596	94,900
	<hr/>	<hr/>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Walnuts Care Limited

**On accounts for the year
ended**

31st July 2021

**Charity no
(if any)**

1144589

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

**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 Trust'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 (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

21/9/2021

Name:

Mr Richard Galloway

**Relevant professional
qualification(s) or body
(if any):**

Address:

7 The Orchard, London, N21 2DN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

WALNUTS CARE LTD.

England & Wales - Charity number 1144589

Accounts



Trustees' Annual Report for the period

From 1st August 2019 To 31st July 2020

Charity name: Walnuts Care Ltd.

Charity registration number: 1144589

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	"To relieve the needs of children and young people with Special Educational Needs, through the provision of recreational, educational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life and by such other means as the trustees may determine."
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">• Post-19 College for young adults who cannot access mainstream.• Agency providing respite care for children and young adults with Autism.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have followed Charity Commission guidance wherever possible.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We have a comprehensive set of policies, amongst which is a Grant Making policy.
Policy on social investment including program related investment	Para 1.38	As Above
Contribution made by volunteers	Para 1.38	We do not currently engage any volunteers.
Other		

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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We have two primary functions :</p> <p>Walnuts College</p> <ul style="list-style-type: none"> Local alternatives for young people on the Autistic spectrum who have reached school leaving age are very limited. Since September 2012 Walnuts College has, in conjunction with Milton Keynes College of FE, delivered educational provision to young adults who have social, communication and interaction difficulties and who cannot access mainstream College. Our learners work towards qualifications that combine independence, living skills and, for some, the world of work. Upon completion of their accredited course, they have the option to continue learning through our day service, funded by Milton Keynes Council. <p>1:1 support</p> <ul style="list-style-type: none"> In order to address the current shortage of suitable provision Walnuts Care offers out-of-hours, personalised 1:1 care which can be accessed at weekends, in the evenings and/or holiday times. Care may involve community sessions, accessing local clubs and facilities or spending time together in the family home. Programmes are both person-centred and fully flexible, designed to provide an integrated package that suits the individual and their family. <p>This continues to be successful for both families and individuals despite the 2020 covid-19 pandemic.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Walnuts Care continues to hold an 'Outstanding' rating by the Care Quality Commission.
Performance of fundraising activities against objectives set	Para 1.41	n/a

Investment performance against objectives	Para 1.41	n/a
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Milton Keynes Council
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	That MK Council, who provide packages of care for the young people we support (in both functions) would limit or cease their funding.
Other		

Structure, Governance and Management

Description of charity's trusts:		n/a
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission guidance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charity Commission only
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	We have had three changes of trustee since the company was established. Any further changes would involve discussions amongst existing Directors only.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Walnuts Care Ltd
Other name the charity uses	Walnuts Care
Registered charity number	1144589
Charity's principal address	Walnuts Care Ltd The Watling Way Centre Galley Hill Milton Keynes MK11 1PA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Nick Jackman	Secretary	1.1.20 - 31.7.20	
2	Mr John Head			
3	Mrs Sue McAvoy			
4	Mr Jeremy Aldous	Secretary	1.8.19 - 31.12.19	
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19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>N.M Jackman</i>	
Full name(s)	Nick Jackman	
Position (eg Secretary, Chair, etc)	Secretary	
Date	13/11/2020	

Registered number
07690354

Walnuts Care Limited
Report and Accounts
31 July 2020

Walnuts Care Limited

Registered number: 07690354

Directors' Report

The directors present their report and accounts for the year ended 31 July 2020.

Principal activities

The company's principal activity during the year continued to be the welfare of children and young adults with autism.

Directors

The following persons served as directors during the year:

Mr J Aldous(resigned December 17 2019)

Mr J Head

Mr N Jackman

Mrs S Mc Avoy

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 12 November 2020 and signed on its behalf.

Mr N Jackman
Director

Walnuts Care Limited
Profit and Loss Account
for the year ended 31 July 2020

	2020	2019
	£	£
Turnover	501,888	600,435
Cost of sales	(340,839)	(511,535)
Gross profit	<u>161,049</u>	<u>88,900</u>
Administrative expenses	(91,995)	(89,586)
Other operating income	-	(10,000)
Operating profit/(loss)	<u>69,054</u>	<u>(10,686)</u>
Profit/(loss) before taxation	<u>69,054</u>	<u>(10,686)</u>
Tax on profit/(loss)	-	-
Profit/(loss) for the financial year	<u><u>69,054</u></u>	<u><u>(10,686)</u></u>

Walnuts Care Limited
Registered number:
Balance Sheet
as at 31 July 2020

07690354

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	2	58,980	39,640
Current assets			
Debtors	3	500	-
Cash at bank and in hand		246,496	197,282
		<u>246,996</u>	<u>197,282</u>
Creditors: amounts falling due within one year			
	4	(1,800)	(1,800)
Net current assets		<u>245,196</u>	<u>195,482</u>
Net assets		<u>304,176</u>	<u>235,122</u>
Capital and reserves			
Profit and loss account		304,176	235,122
Shareholders' funds		<u>304,176</u>	<u>235,122</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr J Head
 Director

Approved by the board on 12 November 2020

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

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Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2020

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

Plant and machinery etc £	Motor vehicles £	Total £
--	---------------------------------	--------------------

Walnuts Care Limited
Notes to the Accounts
for the year ended 31 July 2020

Cost

At 1 August 2019	-	74,990	74,990
Additions	9,552	22,145	31,697
At 31 July 2020	<u>9,552</u>	<u>97,135</u>	<u>106,687</u>

Depreciation

At 1 August 2019	-	35,350	35,350
Charge for the year	-	12,357	12,357
At 31 July 2020	<u>-</u>	<u>47,707</u>	<u>47,707</u>

Net book value

At 31 July 2020	<u>9,552</u>	<u>49,428</u>	<u>58,980</u>
At 31 July 2019	<u>-</u>	<u>39,640</u>	<u>39,640</u>

3 Debtors

	2020	2019
	£	£
Other debtors	<u>500</u>	<u>-</u>

4 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	<u>1,800</u>	<u>1,800</u>

5 Other information

Walnuts Care Limited is a private company limited by shares and incorporated in England. Its registered office is:
The Watling Way Centre
Galley Hill
Milton Keynes
MK11 1PA

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2020

This schedule does not form part of the statutory accounts

	2020	2019
	£	£
Sales	501,888	600,435
Cost of sales	(340,839)	(511,535)
Gross profit	<u>161,049</u>	<u>88,900</u>
Administrative expenses	(91,995)	(89,586)
Other operating income	-	(10,000)
Operating profit/(loss)	<u>69,054</u>	<u>(10,686)</u>
Profit/(loss) before tax	<u><u>69,054</u></u>	<u><u>(10,686)</u></u>

Walnuts Care Limited
Detailed profit and loss account
for the year ended 31 July 2020

This schedule does not form part of the statutory accounts

	2020	2019
	£	£
Sales		
Sales	501,888	600,435
	<hr/>	<hr/>
Cost of sales		
Walnuts School	-	106,724
Salaries	272,666	344,170
HMRC	68,173	60,641
	<hr/>	<hr/>
	340,839	511,535
	<hr/>	<hr/>
Administrative expenses		
Employee costs:		
Pensions	13,672	9,015
Staff ID	754	515
College Running	14,592	18,698
Motor expenses	13,446	6,019
Salt/OT	2,275	1,890
	<hr/>	<hr/>
	44,739	36,137
Premises costs:		
Rent	2,000	1,010
Light and heat	2,324	1,892
	<hr/>	<hr/>
	4,324	2,902
General administrative expenses:		
Telephone and fax	3,039	3,176
Subscriptions	1,216	4,313
Bank charges	82	109
Insurance	6,453	9,215
Repairs and maintenance	12,419	13,311
Depreciation	12,357	9,910
	<hr/>	<hr/>
	35,566	40,034
Legal and professional costs:		
Accountancy fees	3,636	3,552
Other legal and professional	3,730	6,961
	<hr/>	<hr/>
	7,366	10,513
	<hr/>	<hr/>
	91,995	89,586
	<hr/>	<hr/>
Other operating income		
Other operating income	-	(10,000)
	<hr/>	<hr/>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Walnuts Care Limited

**On accounts for the year
ended**

31st July 2020

**Charity no
(if any)**

1144589

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

**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 Trust'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 (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

Name:

Mr Richard Galloway

**Relevant professional
qualification(s) or body
(if any):**

Address:

7 The Orchard, London, N21 2DN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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