



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

Hippey Accountancy Services
FMAAT
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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

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
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	<u>76,614</u>	<u>63,203</u>

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	<u>520,527</u>	<u>439,922</u>

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	<u>439,922</u>	<u>80,605</u>	<u>520,527</u>

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
£	£
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	-
	<u>5,149</u>	<u>340</u>

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
	<u>462,611</u>	<u>191,245</u>	<u>653,856</u>

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

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
	<u>191,245</u>
	<u><u>191,245</u></u>
	2024
	Support Costs
	£
Employee costs	4,267
Premises expenses	40,915
General administration	25,955
Depreciation	10,039
Governance costs	11,922
	<u>93,098</u>
	<u><u>93,098</u></u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	250	250
	<u>250</u>	<u>250</u>
	<u><u>250</u></u>	<u><u>250</u></u>

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
	<u>541,336</u>	<u>517,121</u>
	<u><u>541,336</u></u>	<u><u>517,121</u></u>

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
	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

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 Total funds £	2024 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)
	(191,245)	(93,098)
	(653,856)	(624,770)
NET INCOME	71,664	31,308