

LIQUID LISTENING

**TRUSTEES REPORT AND UNAUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 31 AUGUST 2025

Company Registration Number 07344059 (England and Wales)

Charity Commission Registration Number 1154224 (England and Wales)

LIQUID LISTENING

TRUSTEES AND DIRECTORS REPORT

Reference and Administrative Details Trustees and Directors

M G Bettridge
H M Bujic
D F Chapman
L A Crust
R Johnson (resigned February 2025)
I F Lush (Chair)
C L Smith
J E Tyson

Secretary M G Bettridge

Co-founders A I Drake and J Cahen

Office Manager J M Robinson

Independent Examiner C J Jones

Company number 07344059

Charity number 1154224

Registered office
28, Broad Street
Wokingham
Berkshire
RG40 1AB

Bankers
CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Structure, Governance and Management

Liquid Listening is a limited company (no 07344059) and a charity (no 1154224) governed by its memorandum and articles incorporated 28 July 2010 as amended by special resolution registered as Companies House on 2 September 2013 and 31 August 2023.

The Trustees are responsible for monitoring the charity's activities, overseeing governance and ensuring the charity meets its aims and objectives. New Trustees are elected by existing Trustees based on their previous experience. They meet at least four times a year.

Objectives and Activities

Co-Founded by Adele Drake and Joel Cahen, Liquid Listening aims to increase the wellbeing of children with special needs and explore ways to promote their education and health, increased awareness and meaningful involvement with their environment.

LIQUID LISTENING

Liquid Listening achieves this by providing underwater listening sessions for children with special and complex needs and training for their carers.

Achievements and Performance and Financial Review

During the year ended 31 August 2025 incoming resources from listening sessions, training and donations was £167,919 (2024: £90,190). Charitable activities expenditure was £94,919 (2024: £63,258). Governance costs were £611 (2024: £635). Resulting in a surplus for the year of £33,210 (2024: £5,883 deficit).

We are delighted to report that we have had a fourth year of increased activity this year, continuing our organisational development in the period following the challenges of the Covid-19 pandemic in 2020/21.



This year, we have trained 11 new partner schools in Musical Hydrotherapy, up from 7 in 2023/24, whilst 11 schools trained in previous years have received refresher training (up from 3 last year). Our geographic reach this year extended from Dartford to Glasgow, with Musical Hydrotherapy training taking place in Durham, Sunderland, Rochdale, The Wirral, Stoke on Trent, Bromsgrove, Shrewsbury, Crayford, Dartford, Romford and Solihull. We are finding that word of mouth recommendations is an effective way of identifying new schools with a large number of schools hoping to undertake training next year and plans to train 13 in 2025/26.

The membership strand of work is growing as we increasingly focus on support for schools to ensure that the initial investment of time and funds is sustained for the benefit of the disabled children. As well as the provision of refresher training sessions, we are providing on-going support and advice including replacing equipment where necessary (schools pay for the cost of the equipment). We held our first-ever network meeting at the end of the school year, with 26 teachers

representing 11 trained schools joining online to meet with our practitioners and share their own ideas and experiences. We intend these meetings to be a regular feature of our membership work going forwards.

In addition to the Musical Hydrotherapy-focused work, we worked with 3 schools on our Creative Music-making programme, where pupils in partnership schools where Musical Hydrotherapy is being delivered take part in creative listening and music-making. The resulting music composed by the children is then used in their Musical Hydrotherapy sessions. This year, we worked with Bedelsford School in Kingston-upon-Thames and undertook a major project in Glasgow, working with Ashton Secondary and Croftcroighn Primary.

"The impact on pupils and students is astounding, those with limited mobility have shown increased movement either independently or with assistance. Pupils and students who were previously reluctant to place their ears in the water are now lying back and fully relaxing as they feel the music and vibration through their body and those with sensory processing difficulties have particularly benefited as the therapy offers a non-verbal, immersive way to engage with their emotions. Benefits have not only been seen in the pool but have led into the classroom with improved overall well-being, improved social interactions, increased effective communications, reduction in pain levels and improved emotional regulation. Chadsgrove College have recently received the NATSPEC Innovation and Wellbeing award for integrating Liquid Listening alongside their additional sound therapy techniques." (Chadsgrove School MH Lead)

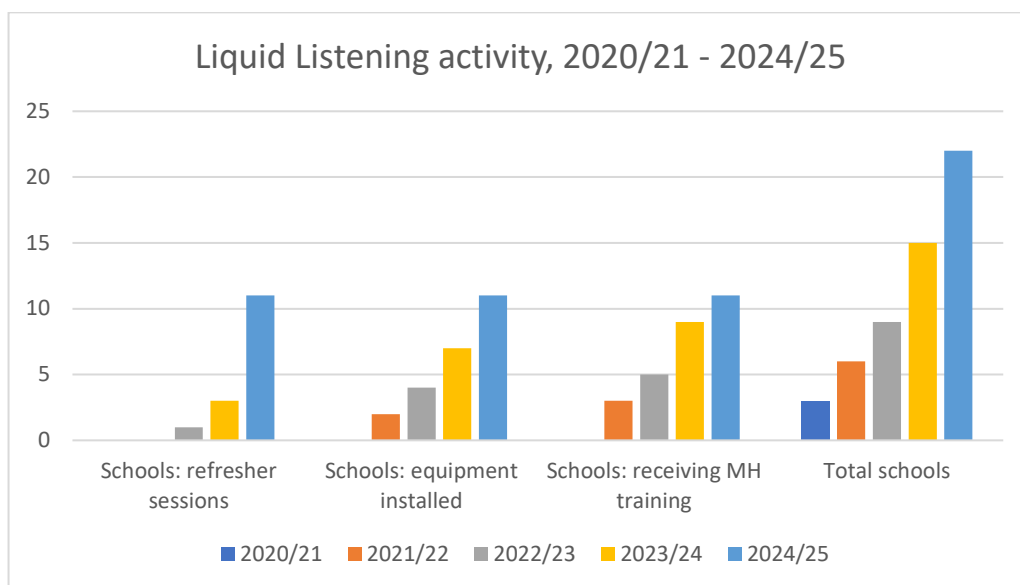
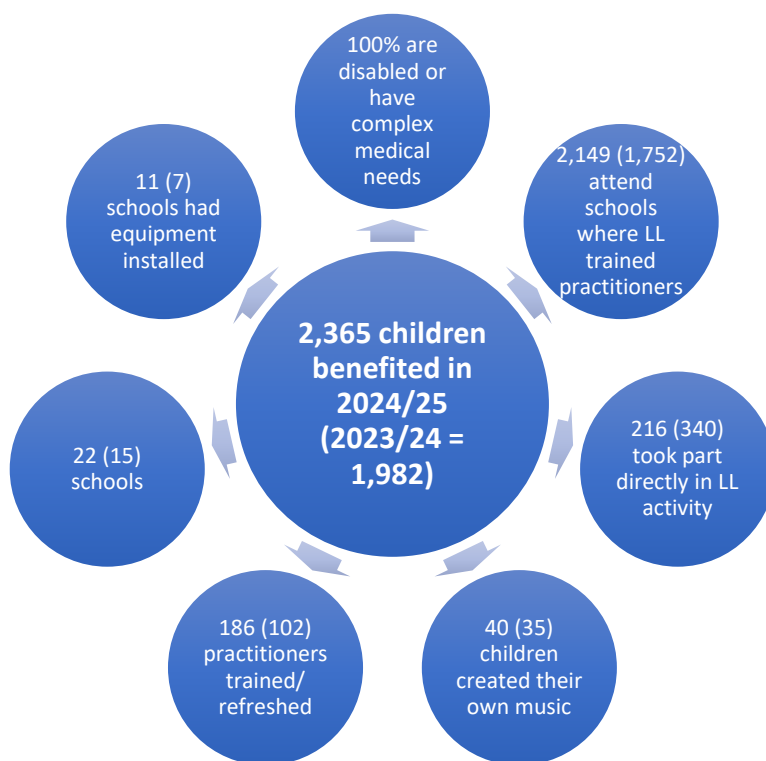
LIQUID LISTENING: ORGANISATIONAL DEVELOPMENT

Our core team of three has remained in place this year, with Joel Cahen, our founder and Artistic Director also undertaking project management and Marketing and Communications Manager Alice Walton continuing to work closely with schools to develop our relationship with them. Executive Director Judith Robinson continues to undertake all the fundraising, finance and compliance work. As we enter a new 3-year period of strategic planning, we are excited to be creating a new role, that of SEN/D School Partnership Manager, which will help us to maintain and further develop our relationships with our partner schools as part of our strategy to support schools to make the most of our joint investment in their Musical Hydrotherapy training.

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“...during musical hydrotherapy sessions, pupils listen to sound inside the water alongside aquatic body therapy techniques. This helps pupils to improve communication, emotional development, motor and sensory skills. They experience a deeper state of relaxation. This inspires pupils’ movement, stretching, vocalisation and stillness. Pupils also develop an appreciation of sound and music.” (Ofsted report, Shenstone School)

2024/25 IN NUMBERS (2023/24 figures in brackets)



LIQUID LISTENING

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Liquid Listening

On accounts for the year
ended

31 August 2025

Set out on pages

6 to 8

(remember to include the page numbers of additional sheets)

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

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 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.

Signed:

Clare Jones

Name:

Clare Jones

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

ACA

Address:

3 Westwood Close

Bickley

Bromley BR1 2JJ

LIQUID LISTENING

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2025

	2025	2025	2025	2024	2024	2024
	Unrestrict	Restricted	Total	Unrestrict	Restricted	Total
	ed funds	funds		ed funds	funds	
	£	£	£	£	£	£
Income and endowments from:						
Donations and legacies	50,851	57,400	108,251	46,580	16,500	63,080
Charitable activities	-	58,381	58,381	1,927	22,179	24,106
Other trading activities	609	-	609			-
Investments	-	-	-			-
Other	178	500	678	204	2,800	3,004
Total	51,638	116,281	167,919	48,711	41,479	90,190
Expenditure						
Raising funds	9,180	3,000	12,180	8,950	3,000	11,950
Charitable activities	-	94,919	94,919	47,256	28,529	75,785
Other	27,610	-	27,610	8,338	-	8,338
Total	36,790	97,919	134,709	64,544	31,529	96,073
Net movement in funds	14,848	18,362	33,210	(15,833)	9,950	(5,883)
Reconciliation of funds						
Total funds brought forward	45,391	27,500	72,891	61,224	17,550	78,774
Total funds carried forward	60,239	45,862	106,101	45,391	27,500	72,891

LIQUID LISTENING

BALANCE SHEET

AS AT 31 AUGUST 2025

	2025		2024	
	£	£	£	£
Tangible fixed assets		-		3,123
Current assets				
Debtors	-		-	
Bank and cash in hand	<u>106,101</u>		<u>69,768</u>	
	106,101		69,768	
Liabilities				
Creditors: falling due within one year	-		-	
	<u> </u>		<u> </u>	
Net current assets		<u>106,101</u>		<u>69,768</u>
Net assets		106,101		72,891
		<u> </u>		<u> </u>
Total restricted funds		45,862		27,500
Total unrestricted funds		<u>60,239</u>		<u>45,391</u>
Total funds		106,101		72,891
		<u> </u>		<u> </u>

Liquid Listening is a private company limited by guarantee incorporated in England and Wales. The registered office is 28, Broad Street, Wokingham, Berkshire, RG40 1AB. For the year ended 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with SORP 2005 and in accordance with FRS 102.

The financial statements were approved by the board of directors and authorised for issue on 15/12/25 and are signed on its behalf by:



.....
M G Bettridge
Director

Charity Registration Number 1154224, Company Registration Number 07344059

LIQUID LISTENING

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

ACCOUNTING POLICIES

The following accounting policies are used consistently with items that are considered material in relation to the charity's accounts:

Basis of accounting: The accounts are prepared under the historical cost convention.

Income and expenses: The income and expenses are stated using the "accrual" concept in accordance with the Statement of Recommended Practice for charity accounts.

Depreciation : Depreciation is provided at an annual rate of 15% on all tangible fixed assets under the reducing balance method.

NOTES TO THE FINANCIAL STATEMENTS

1. Tangible Fixed Assets

	Equipment £
<i>COST</i>	
At 1 September 2024	5,640
Additions	17,567
Reclassification	<u>(17,567)</u>
As at 31 August 2025	<u>-</u>
<i>DEPRECIATION</i>	
At 1 September 2024	2,517
Charges	3,103
Reclassification	<u>(3,103)</u>
As at 31 August 2025	<u>-</u>
<i>NET BOOK VALUE</i>	
As at 31 August 2025	<u>-</u>
As at 31 August 2024	<u><u>3,123</u></u>

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2. Funds

	Unrestricted funds	Restricted funds	
	£	£	£
Income and endowments from:			
Donations and legacies	50,851	57,400	108,251
Charitable activities	-	58,381	58,381
Other trading activities	609	-	609
Investments	-	-	-
Other	178	500	678
Total	51,638	116,281	167,919
Expenditure			
Raising funds	9,180	3,000	12,180
Charitable activities	-	94,919	94,919
Other	27,610	-	27,610
Total	36,790	97,919	134,709
Net movement in funds	14,848	18,362	33,210
Reconciliation of funds			
Total funds brought forward	45,391	27,500	72,891
Total funds carried forward	60,239	45,862	106,101

The trustees have considered the level of unrestricted reserves held by the charity and are comfortable that they fit within the charity's reserves policy of requiring a target level of £92,000, comprising six-months' running costs plus a dissolution fund, based on the 2025/26 budget.