

Charity registration number 1159263

THE ALEX GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE ALEX GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J A Livesey	
	D Cain	
	S Walsh	
	S Edwards	
	A M Tuohey	
	J Cain	
	C Chaplow	
	E Newell	(Appointed 20 February 2025)
	S Gaughan	(Appointed 20 February 2025)
Charity number (England and Wales)	1159263	
Company number	CE003284	
Principal address	Rough Lee Home Rough Lee Road Accrington Lancashire BB5 2LR	
Registered office	Rough Lee Home Rough Lee Road Accrington Lancashire BB5 2LR	
Independent examiner	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB	

THE ALEX GROUP

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THE ALEX GROUP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

In setting objectives and planning for activities, the Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The principal objective of the charity is to provide 24-hour support to residents with physical disabilities. To this end, the charity has established a family type home consisting of suitable residential accommodation available for life, or if appropriate, respite care, giving the residents such facilities as to enable them to engage in fruitful activities to enhance their individual potential.

Strategies for achieving objectives

The Trustees place great emphasis upon ensuring the accommodation provided is of such a quality as to make the residents feel they are at home living in a family environment whilst having all the necessary facilities to support their particular physical needs and receiving a high standard of care. A full programme of social and intellectual activities is provided to ensure the residents feel fulfilled and content.

We continue to seek to recruit members to the Trustee team who can add value and in addition seek suitable volunteers to support the team and residents.

The Trustees are continually committed to ensuring the highest level of regulatory compliance and work closely with the Home Manager to improve systems and procedures in this regard.

Achievements and performance

Charitable activities

The home is an active and vibrant facility for our disabled adult residents many of which have been in the home for many years. The philosophy is very much a home from home and our energies are directed at making it the best it can be and a stable and loving environment. Eight of the rooms now have en-suite facilities and both shared rooms have been adapted to individual bedrooms.

The Staff under the leadership of Andrea Logan and her Deputy Lisa McNally are qualified and experienced. The team ensure a secure and supportive care environment for our residents and we have achieved and maintained a "Good" Care Quality Commission rating in all five areas.

Investment performance

The investment policy of the charity is to invest the available funds to maximise the return to the charity while at the same time keeping the funds as safe and secure as possible. Interest received for the year was £9,679 (2024 - £9,896).

Factors relevant to achieve objectives

The charity continues to be dependent upon the continued placing of residents in the home by the local authority and the Trustees and Management continue their efforts to seek fees which reflect the quality of care and the increasingly complex demands of residents.

The Trustees continue the tough task of balancing the books in a very challenging environment with an increasing cost base, an extremely tough regulatory and compliance regime and the ongoing need to invest in the Homes infrastructure.

THE ALEX GROUP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The Trustees aim to maintain free reserves at current levels to provide financial protection in the increasingly uncertain commercial environment. It is also necessary to retain funds for the ongoing renovation, modernisation and improvement of facilities to ensure that the Charity can continue to provide excellent standards of care to the residents of the home. The potential under occupation which may occur as a result of the increasing time lag in filling resident vacancies continues to give cause for concern in that home expenses costs will continue to rise whilst income may remain relatively static. In view of these circumstances the Trustees feel that reserves of £210,000 must be held as a minimum. This is the expected outgoings for a period of 3 months should the home be unoccupied. The Trustees feel that this length of time would be sufficient to fill any vacancies.

General trustee and management plans

The long-term benefit of the residents and the long term future of Rough Lee Home are, and will be, the focus in all of our meetings.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J A Livesey

D Cain

S Walsh

T O'Kane

(Resigned 20 February 2025)

A Anderson

(Resigned 20 February 2025)

S Edwards

A M Tuohey

J Holt

(Resigned 20 February 2025)

J Cain

C Chaplow

E Newell

(Appointed 20 February 2025)

S Gaughan

(Appointed 20 February 2025)

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed. The charity is always ready to welcome new trustees who have the experience, empathy and knowledge of the charity and are willing to play an active role in promoting its success and development.

A council made up of appointed Trustees and elected members meet four times a year to administer the charity. The chief executive officer during the year ended 31 March 2025, and on the date this report was approved, was Mr J A Livesey.

The Trustees take responsibility for ensuring that they have skills and knowledge required to fulfil their roles efficiently and effectively. Wherever appropriate they will be supported by encouragement, guidance and training.

The Trustee Committee holds regular meetings and annually reviews pay and remuneration for staff including performance issues and review of the Home Manager and Deputy.

THE ALEX GROUP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees regularly assess the major risks to which the charity is exposed, have reviewed those risks and established systems and procedures to manage those risks and are satisfied that the current systems in place mitigate exposure to the major risks albeit they are constantly under review. The primary risks identified are as follows:

1. To ensure that the home remains financially sound and robust systems and procedures are in place to maintain strong financial control.
2. To ensure that the home is fully compliant with all relevant legislation and provides the highest levels of care.

The trustees report was approved by the Board of Trustees.

James Livesey

J A Livesey
Trustee

11 November 2025

THE ALEX GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ALEX GROUP

I report to the trustees on my examination of the financial statements of The Alex Group (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Dean Rodgers ACA
PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

Dated: 28/11/2025
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THE ALEX GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	2	9,307	3,152
Charitable activities	3	907,331	820,742
Other trading activities	4	7,544	7,366
Investments	5	9,679	9,896
Other income	6	100	15,319
Total income		933,961	856,475
Expenditure on:			
Charitable activities	7	898,178	891,117
Other expenditure	12	524	297
Total expenditure		898,702	891,414
Net income/(expenditure) and movement in funds		35,259	(34,939)
Reconciliation of funds:			
Fund balances at 1 April 2024		719,860	754,799
Fund balances at 31 March 2025		755,119	719,860

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ALEX GROUP

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		560,246		564,645
Current assets					
Debtors	15	48,459		24,859	
Cash at bank and in hand		208,656		180,504	
		257,115		205,363	
Creditors: amounts falling due within one year	16	(62,242)		(50,148)	
Net current assets			194,873		155,215
Total assets less current liabilities			755,119		719,860
The funds of the charity					
Unrestricted funds	18		755,119		719,860
			755,119		719,860

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11 November 2025

James Livesey

J A Livesey
Trustee

Company registration number CE003284 (England and Wales)

THE ALEX GROUP

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		31,087		(42,991)
Investing activities					
Purchase of tangible fixed assets		(12,614)		(60,967)	
Proceeds from disposal of tangible fixed assets		-		4,200	
Investment income received		9,679		9,896	
Net cash used in investing activities			(2,935)		(46,871)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			28,152		(89,862)
Cash and cash equivalents at beginning of year			180,504		270,366
Cash and cash equivalents at end of year			208,656		180,504

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Alex Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Rough Lee Home, Rough Lee Road, Accrington, Lancashire, BB5 2LR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants of a revenue nature are recognised in profit or loss as and when they are received. Grants of a revenue nature for which there are no future performance-related conditions and costs are recognised as income in the period in which they become receivable.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% to 20% on cost
Fixtures and fittings	20% on reducing balance
Computers	20% on reducing balance
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.7 Taxation

The charity is exempt from tax on its charitable activities.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	9,307	3,152

3 Charitable activities

	Caring for Residents	Caring for Residents
	2025	2024
	£	£
Services provided under contract	899,531	808,742
Sales of services by beneficiaries	-	4,200
Charitable rental income	7,800	7,800
	907,331	820,742

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising events	-	255
Letting and licensing arrangements	7,544	7,111
Other trading activities	7,544	7,366

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>9,679</u>	<u>9,896</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	1,368
Other income	<u>100</u>	<u>13,951</u>
	<u>100</u>	<u>13,951</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	536,479	458,870
Depreciation and impairment	16,826	17,638
Equipment leasing	5,984	5,970
Rates and water	9,204	8,548
Insurance	14,494	14,267
Light and heat	43,563	39,410
Telephone	2,141	2,229
Print, postage, stationery and advertising	1,585	919
Sundries	16,400	17,933
Subscriptions	1,994	4,558
Food and household	73,052	68,404
Gardening	1,428	244
Staff training	1,441	2,450
Repairs and maintenance	35,193	113,674
Motor expenses	4,219	6,862
Computer costs	10,979	4,487
	<u>774,982</u>	<u>766,463</u>
Share of support and governance costs (see note 8)		
Support	89,970	99,399
Governance	33,226	25,255
	<u>898,178</u>	<u>891,117</u>
Analysis by fund		
Unrestricted funds	<u>898,178</u>	<u>891,117</u>

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	89,970	99,399
Governance costs	33,226	25,255
	<u>123,196</u>	<u>124,654</u>
Analysed between:		
Charitable activities	<u>123,196</u>	<u>124,654</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Net movement in funds

2025	2024
£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

-	-
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Depreciation of owned tangible fixed assets

16,826	17,638
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Loss/(profit) on disposal of tangible fixed assets

188	(1,368)
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10 Trustees

None of the trustees or any persons connected with them received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number

20	20
----	----

Employment costs

2025	2024
£	£

Wages and salaries

578,947	515,101
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Social security costs

40,018	36,232
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Other pension costs

7,484	6,936
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626,449	558,269
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There were no employees whose annual remuneration was more than £60,000.

12 Other

Unrestricted funds	Unrestricted funds
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2025	2024
------	------

Net loss on disposal of tangible fixed assets

188	-
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Financing costs

336	297
-----	-----

524	297
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THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	887,210	126,894	3,907	34,495	1,052,506
Additions	11,715	899	-	-	12,614
Disposals	-	(2,738)	-	-	(2,738)
At 31 March 2025	898,925	125,055	3,907	34,495	1,062,382
Depreciation and impairment					
At 1 April 2024	336,645	118,116	3,038	30,061	487,860
Depreciation charged in the year	14,085	1,455	178	1,108	16,826
Eliminated in respect of disposals	-	(2,550)	-	-	(2,550)
At 31 March 2025	350,730	117,021	3,216	31,169	502,136
Carrying amount					
At 31 March 2025	548,195	8,034	691	3,326	560,246
At 31 March 2024	550,565	8,777	869	4,434	564,645

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	2,875	-
Other debtors	25,670	14,148
Prepayments and accrued income	19,914	10,711
	48,459	24,859

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	10,525	11,890
Trade creditors	20,040	9,056
Other creditors	2,218	1,738
Accruals and deferred income	29,459	27,464
	62,242	50,148

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>7,484</u>	<u>6,936</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>719,860</u>	<u>933,961</u>	<u>(898,702)</u>	<u>755,119</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>754,799</u>	<u>856,475</u>	<u>(891,414)</u>	<u>719,860</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

20 Analysis of changes in net funds

The charity had no material debt during the year.

21 Cash generated from operations

	2025 £	2024 £
Surplus/(deficit) for the year	35,259	(34,939)
Adjustments for:		
Investment income recognised in statement of financial activities	(9,679)	(9,896)
Loss/(gain) on disposal of tangible fixed assets	188	(1,368)
Depreciation and impairment of tangible fixed assets	16,825	17,639
Movements in working capital:		
(Increase) in debtors	(23,600)	(5,630)
Increase/(decrease) in creditors	12,094	(8,797)
Cash generated from/(absorbed by) operations	<u>31,087</u>	<u>(42,991)</u>