

SEASONS REHABILITATION CENTRE LIMITED

England & Wales · Charity number 1160053

Details

Other names HELPING HANDS REHABILITATION

Status Registered

Legal form Charitable company

Company number [09183931](#)

Registered 2015-01-20

Register [View on the Charity Commission register](#)

Contact

Address Seasons Rehabilitation
46-50 Lysways Street
Walsall
WS1 3AQ

Phone 01922 277230

Activities

Objects: THE RELIEF OF THE PHYSICAL AND MENTAL SICKNESS AND THE RELIEF OF NEED OF PERSONS IN NEED BY REASON OF ADDICTION TO ALCOHOL, DRUGS AND/OR OTHER SUBSTANCES IN PARTICULAR BY THE PROVISION OF COUNSELLING AND SUPPORT.

Activities: Providing drug and alcohol rehabilitation and the relief of need of persons in need by reason of addiction to alcohol, drugs and/or other substances, in particular the provision of counselling and support.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£1,376,885	£1,355,317	£58,218	24
2024-01-31	£1,183,337	£1,152,186	£36,650	20
2023-01-31	£930,046	£929,258	£5,499	20
2022-01-31	£914,694	£912,851	£4,711	18
2021-01-31	£866,296	£797,366	£2,868	16

Trustees

Name	Role	Appointed
Harjinder Gill		2020-11-25
Lakhvinder Singh Khera		2023-05-30
Lee Frost		2025-07-01
Luke Sanghera		2026-04-13

SEASONS REHABILITATION CENTRE LIMITED

England & Wales - Charity number 1160053

Accounts

Charity registration number 1160053 (England and Wales)

Company registration number 09183931

SEASONS REHABILITATION CENTRE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

SEASONS REHABILITATION CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H S Gill	
	Mr L Khera	
	Mr L Frost	(Appointed 25 June 2025)
	Miss Sian Sanghera	(Appointed 25 June 2025)
Charity number (England and Wales)	1160053	
Company number	09183931	
Registered office	46-50	
	Lysways Street	
	Walsall	
	United Kingdom	
	WS1 3AQ	
Auditor	bk plus Audit Limited	
	Azzurri House	
	Walsall Road	
	Aldridge	
	Walsall	
	England	
	WS9 0RB	

SEASONS REHABILITATION CENTRE LIMITED

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SEASONS REHABILITATION CENTRE LIMITED

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

The trustees present their annual report and financial statements for the year ended 31 January 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

The charity's objective is to provide treatment for alcohol and drug addiction and there has been no change in this during the year. The treatment is provided within a residential environment which is CQC registered and regulated. Since initial registration, Seasons has been inspected once, on the 27 November 2018 and received an overall rating of Good.

Treatment programmes range from 1 week to 24 weeks, with the duration of aftercare ranging from 4 weeks to 9 months. This includes the provision of counselling, mental health care, physical health care and day care. The charity also provides aftercare support for persons that have completed their treatment programme and are transitioning back into the community.

Strategies for achieving aims and objectives

Staff are in recovery from addiction and therefore the mix of professional care delivery, high quality clinical care and empathy allows for residents to identify and meet their treatment objectives, which is abstinence from all substances following a holistic 12 step spiritual/psychological therapeutic programme.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Over the course of the year, the charity has supported 44 clients on a charitable basis. Of these, 38 clients successfully completed their personalised detoxification programmes, with approximately 78% remaining drug-free following discharge.

A number of former clients continue to maintain close links with the organisation, with six individuals volunteering at Seasons to 'give back' and gain valuable work experience within the recovery community.

The charity has continued to strengthen its partnerships with key regional and national agencies. Relationships with Walsall Council (CGL – The Beacon Integrated Substance Misuse Service) and Dudley (CGL – Atlantic House Substance Misuse Service) have developed further. The organisation also continues to work closely with the West Midlands Police Service through the Offender to Rehab programme, supporting prolific offenders into recovery.

This year, Seasons also onboarded with Cranstoun Recovery Services and added a new referral partner, Substance Rehabilitation, broadening our referral network and client reach. The charity remains an active participant within the CGL West Midlands and national framework.

In July, Seasons attended the Drink and Drug News Conference, hosting an information stand to raise awareness of our work and connect with sector professionals.

SEASONS REHABILITATION CENTRE LIMITED

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

Significant investment has been made in improving the charity's accommodation and facilities during the year. A new two-bedroom staff flat was opened at Spout Lane to provide additional on-site support capacity. The main centre underwent extensive redecoration, including the installation of four new windows and a new door to enhance comfort and security.

At 17 Hawthorne Road, a new kitchen and bathroom were fitted, along with new carpets throughout. The exterior render was also patched and repainted. Similarly, 22 Birmingham Road benefited from new garden fencing, improving both privacy and appearance.

Financial review

During the year the funds generated exceeded the resources expended, resulting in a surplus for the year of £21,568 (2024 - £31,151).

The directors and trustees are satisfied with the results for the year and expect the position to continue to improve in the forthcoming year.

The charity, with the aid of sound financial management and the support of both its staff and volunteers, plans to continue the activities outlined above in the forthcoming years, and hope to see improved results next year.

Going concern

At the time of approving the financial statements, with net assets of £58,218 (2024 - £36,650), the trustees have a reasonable expectation that the charity has adequate resources, together with the support of the directors, to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the Trustees annual report.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year.

Principal funding sources

Income comes from 3 main sources:

- 1) Treatment privately funded by patients;
- 2) Local authorities/agents refer patients for treatment;
- 3) The charity funds treatment for patients.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Factors likely to affect future financial performance

The trustees continue to evaluate the charity's ability to continue to operate on an ongoing and foreseeable basis.

Plans for future periods

The charity continues to prioritise the wellbeing and recovery of its residents, while also investing in its properties and partnerships to ensure sustainable, high-quality services. Over the next 12 months, Seasons aims to secure further contracts and referral routes with local authorities and substance misuse treatment agencies nationwide, ensuring continued growth and the ability to help even more people achieve lasting recovery.

SEASONS REHABILITATION CENTRE LIMITED

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

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 20 August 2014 and registered as a charity on 20 January 2015. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association (as amended by a Special Resolution on 4 December 2014).

In the event of the company being wound up, members are required to contribute an amount not exceeding £2.

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:

Mr H S Gill

Mrs A Clarke

(Resigned 26 September 2025)

Mr L Khera

Mr L Frost

(Appointed 25 June 2025)

Miss Sian Sanghera

(Appointed 25 June 2025)

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The Management Committee seeks to ensure that the needs of the people the charity helps are reflected through the diversity of the trustee body.

The more traditional business and medical skills are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

Organisational structure

The Rehabilitation Centre has a Management Committee of up to five members, who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity.

The Services Manager has responsibility for the day to day operational management of the Centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Auditor

In accordance with the company's articles, a resolution proposing that bk plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

Mr L Frost
Trustee



22 December 2025

Miss Sian Sanghera
Trustee



SEASONS REHABILITATION CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2025

The trustees, who are also the directors of Seasons Rehabilitation Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

SEASONS REHABILITATION CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SEASONS REHABILITATION CENTRE LIMITED

Opinion

We have audited the financial statements of Seasons Rehabilitation Centre Limited (the 'charity') for the year ended 31 January 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

SEASONS REHABILITATION CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SEASONS REHABILITATION CENTRE LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

From the preliminary of the audit, we ensure our understanding of the entity is up to date. This includes, but is not limited to, current knowledge of their activities, the business and control environments, and their compliance with the applicable legal and regulatory frameworks. This information supports our risk identification and the subsequent design of audit procedures to mitigate those risks; ensuring that the audit evidence obtained is sufficient and appropriate to support our opinion.

In response to the risks identified, specific to this entity, we designed procedures which included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance, if available;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

SEASONS REHABILITATION CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SEASONS REHABILITATION CENTRE LIMITED

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Keval Dattani ACA (Senior Statutory Auditor)

For and on behalf of bk plus Audit Limited

Chartered Certified Accountants

Azzurri House

Walsall Road

Aldridge

Walsall

WS9 0RB

England

22 December 2025

bk plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SEASONS REHABILITATION CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	3	1,376,869	1,183,333
Investments	4	16	4
Total income		<u>1,376,885</u>	<u>1,183,337</u>
Expenditure on:			
Raising funds	5	1,473	9,623
Charitable activities	6	1,353,844	1,142,563
Total expenditure		<u>1,355,317</u>	<u>1,152,186</u>
Net income and movement in funds		21,568	31,151
Reconciliation of funds:			
Fund balances at 1 February 2024		36,650	5,499
Fund balances at 31 January 2025		<u>58,218</u>	<u>36,650</u>

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

SEASONS REHABILITATION CENTRE LIMITED

BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		28,339		32,225
Current assets					
Debtors	13	38,299		38,300	
Cash at bank and in hand		55,142		57,563	
		93,441		95,863	
Creditors: amounts falling due within one year	14	(56,623)		(73,732)	
Net current assets			36,818		22,131
Total assets less current liabilities			65,157		54,356
Creditors: amounts falling due after more than one year	15		(6,939)		(17,706)
Net assets			58,218		36,650
The funds of the charity					
Unrestricted funds	18		58,218		36,650
			58,218		36,650

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 January 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 under the requirements of the Companies Act 2006, 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 22 December 2025

Mr L Frost
Trustee



Company registration number 09183931 (England and Wales)

SEASONS REHABILITATION CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	20		13,890		40,924
Investing activities					
Purchase of tangible fixed assets		(5,560)		(5,012)	
Investment income received		16		4	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(5,544)		(5,008)
Financing activities					
Repayment of bank loans		(10,767)		(7,465)	
		<u> </u>		<u> </u>	
Net cash used in financing activities			(10,767)		(7,465)
Net (decrease)/increase in cash and cash equivalents			(2,421)		28,451
Cash and cash equivalents at beginning of year			57,563		29,112
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			55,142		57,563
			<u> </u>		<u> </u>

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Seasons Rehabilitation Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 46-50, Lysways Street, Walsall, WS1 3AQ, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at the Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Fixtures and fittings	25% reducing balance
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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.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SEASONS REHABILITATION CENTRE LIMITED

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

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SEASONS REHABILITATION CENTRE LIMITED

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

3 Charitable activities

	2025 £	2024 £
Incoming resources within charitable activities	1,376,869	1,183,333

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	16	4

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	1,473	9,623

SEASONS REHABILITATION CENTRE LIMITED

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

6 Charitable activities

	2025 £	2024 £
Staff costs	476,143	439,605
Depreciation and impairment	9,446	10,742
Food and refreshments	57,191	51,664
Rent and rates	146,008	121,378
Support services	34,661	36,228
Insurance	19,055	16,032
Heat and light	47,794	46,363
Repairs and maintenance	43,219	39,791
Printing and stationery	8,614	7,528
Telephone	7,771	9,841
Legal and professional	16,490	4,434
Sundry expenses	8,365	4,849
Bank charges and interest	1,149	1,764
Motor expenses and travelling	388	1,146
Computer expenses	-	758
Consultancy fees	267,508	141,741
Commissions	194,266	193,728
	<u>1,338,068</u>	<u>1,127,592</u>
Governance costs	15,776	14,971
	<u>1,353,844</u>	<u>1,142,563</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	10,080	9,600
Depreciation of owned tangible fixed assets	<u>9,446</u>	<u>10,742</u>

8 Auditor's remuneration

	2025 £	2024 £
Fees payable to the charity's auditor and associates:		
For audit services		
Audit of the financial statements of the charity	<u>10,080</u>	<u>9,600</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No expenses incurred by trustees have been reimbursed.

SEASONS REHABILITATION CENTRE LIMITED

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

9 Trustees (Continued)

Please refer to note 19 of the accounts for details of transactions between trustees and related parties.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	24	20
Employment costs	2025 £	2024 £
Wages and salaries	446,972	410,546
Social security costs	21,164	21,250
Other pension costs	8,007	7,809
	476,143	439,605

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 February 2024	110,298
Additions	5,560
At 31 January 2025	115,858
Depreciation and impairment	
At 1 February 2024	78,073
Depreciation charged in the year	9,446
At 31 January 2025	87,519
Carrying amount	
At 31 January 2025	28,339
At 31 January 2024	32,225

SEASONS REHABILITATION CENTRE LIMITED

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

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	38,299	38,300

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	16	10,000	10,000
Other taxation and social security		6,706	32,345
Other creditors		20,367	13,047
Accruals and deferred income		19,550	18,340
		56,623	73,732

15 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	16	6,939	17,706

16 Loans and overdrafts

	2025 £	2024 £
Bank loans	16,939	27,706
Payable within one year	10,000	10,000
Payable after one year	6,939	17,706

The loan is a 6 year bounce back loan from Barclays Bank. The interest rate is fixed at 2.5%. Monthly repayments are approximately £833 per month. The loan is unsecured, but backed by government guarantee.

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,007	7,809

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

17 Retirement benefit schemes

(Continued)

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 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
General funds	36,650	1,376,885	(1,355,317)	58,218
Previous year:	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
General funds	5,499	1,183,337	(1,152,186)	36,650

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Rent of £33,600 (2024 - £33,600) was paid during the year to 2SK Investments Limited, a company owned by Mr L Khera, a trustee and director of the charity.

Rent of £54,000 (2024 - £54,000) was paid to Khera & Khera Limited, a company owned by Mr L Khera, a trustee and director of the charity.

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2025 £	2024 £
Key management personnel	20,366	13,047
	20,366	13,047

Included in creditors due within one year is £20,366 (2024 - £13,047) which is owed to Mr L Khera, a director and trustee of the charity.

SEASONS REHABILITATION CENTRE LIMITED

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

19 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2025		Amounts owed by related parties 2024	
	Balance £	Net £	Balance £	Net £
Other related parties	38,300	38,300	38,300	38,300
	<u>38,300</u>	<u>38,300</u>	<u>38,300</u>	<u>38,300</u>

Included in debtors is £38,300 (2024 - £38,300) which is owed to the charity by 2SK Investments Limited, a company of which Mr L Khera is director. Mr L Khera is a trustee and director of the charity.

20 Cash generated from operations

2025
£

2024
£

Surplus for the year	21,568	31,151
Adjustments for:		
Investment income recognised in statement of financial activities	(16)	(4)
Depreciation and impairment of tangible fixed assets	9,446	10,742
Movements in working capital:		
Decrease in debtors	1	31,500
(Decrease) in creditors	(17,109)	(32,465)
Cash generated from operations	<u>13,890</u>	<u>40,924</u>

21 Analysis of changes in net funds

	At 1 February 2024 £	Cash flows £	At 31 January 2025 £
Cash at bank and in hand	57,563	(2,421)	55,142
Loans falling due within one year	(10,000)	-	(10,000)
Loans falling due after more than one year	(17,706)	10,767	(6,939)
	<u>29,857</u>	<u>8,346</u>	<u>38,203</u>

SEASONS REHABILITATION CENTRE LIMITED

England & Wales - Charity number 1160053

Accounts

Charity registration number 1160053 (England and Wales)

Company registration number 09183931

SEASONS REHABILITATION CENTRE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

SEASONS REHABILITATION CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H S Gill Mrs A Clarke Mr L Khera	(Appointed 30 May 2023)
Charity number (England and Wales)	1160053	
Company number	09183931	
Registered office	46-50 Lysways Street Walsall United Kingdom WS1 3AQ	
Auditor	BK Plus Audit Limited Azzurri House Walsall Road Aldridge Walsall England WS9 0RB	

SEASONS REHABILITATION CENTRE LIMITED

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Statement of cash flows	10
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SEASONS REHABILITATION CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JANUARY 2024

The trustees present their annual report and financial statements for the year ended 31 January 2024.

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

The charity's objective is to provide treatment for alcohol and drug addiction and there has been no change in this during the year. The treatment is provided within a residential environment which is CQC registered and regulated. Since initial registration, Seasons has been inspected once, on the 27 November 2018 and received an overall rating of Good.

Treatment programmes range from 1 week to 24 weeks, with the duration of aftercare ranging from 4 weeks to 9 months. This includes the provision of counselling, mental health care, physical health care and day care. The charity also provides aftercare support for persons that have completed their treatment programme and are transitioning back into the community.

Strategies for achieving aims and objectives

Staff are in recovery from addiction and therefore the mix of professional care delivery, high quality clinical care and empathy allows for residents to identify and meet their treatment objectives, which is abstinence from all substances following a holistic 12 step spiritual/psychological therapeutic programme.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Over the course of the year the charity has supported a further 41 clients on a charitable basis. Approximately 81% of the 38 clients completed their personalized detoxification programme and went on to remain drug-free. 4 of these clients have and continue to volunteer at Seasons in order to 'give back' and also to gain some work experience.

Relations between the charity and Walsall Council (CGL - The Beacon Integrated Substance Misuse Service) and Dudley (CGL - Atlantic House Substance Misuse Service) have continued. The charity continues to work with the West Midlands Police Service to support prolific offenders. This programme is called 'Offender to Rehab'. In the last 12 months we have admitted 5 of their clients. Over the last year the charity has also been accepted on to the West Midland framework, for CGL and continues to work and accept referrals from the National framework.

The charity endeavors to maintain strong relationships with all its referrers. In the last year we have begun working with another 3 private referral agencies to continue to ensure a steady flow of referrals to the Centre.

SEASONS REHABILITATION CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Financial review

During the year the funds generated exceeded the resources expended, resulting in a surplus for the year of £31,151 (2023 - £788).

The directors and trustees are satisfied with the results for the year and expect the position to continue to improve in the forthcoming year.

The charity, with the aid of sound financial management and the support of both its staff and volunteers, plans to continue the activities outlined above in the forthcoming years, and hope to see improved results next year.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year.

Principal funding sources

Income comes from 3 main sources:

- 1) Treatment privately funded by patients;
- 2) Local authorities/agents refer patients for treatment;
- 3) The charity funds treatment for patients.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Factors likely to affect future financial performance

The trustees continue to evaluate the charity's ability to continue to operate on an ongoing and foreseeable basis.

At the time of approving the financial statements, notwithstanding the net assets of £46,250 (2023 - £5,499), they have a reasonable expectation that the charity has adequate resources, together with the support of the directors, to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the Trustees annual report.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 20 August 2014 and registered as a charity on 20 January 2015. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association (as amended by a Special Resolution on 4 December 2014).

In the event of the company being wound up, members are required to contribute an amount not exceeding £2.

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:

Mr H S Gill

Mrs A Clarke

Mr L Khera

(Appointed 30 May 2023)

Recruitment and appointment of trustees

SEASONS REHABILITATION CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The Management Committee seeks to ensure that the needs of the people the charity helps are reflected through the diversity of the trustee body.

The more traditional business and medical skills are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

Organisational structure

The Rehabilitation Centre has a Management Committee of up to five members, who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity.

The Services Manager has responsibility for the day to day operational management of the Centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Mrs A Clarke
Trustee

6 December 2024

SEASONS REHABILITATION CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2024

The trustees, who are also the directors of Seasons Rehabilitation Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

SEASONS REHABILITATION CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SEASONS REHABILITATION CENTRE LIMITED

Opinion

We have audited the financial statements of Seasons Rehabilitation Centre Limited (the 'charity') for the year ended 31 January 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

SEASONS REHABILITATION CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SEASONS REHABILITATION CENTRE LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

From the preliminary of the audit, we ensure our understanding of the entity is up to date. This includes, but is not limited to, current knowledge of their activities, the business and control environments, and their compliance with the applicable legal and regulatory frameworks. This information supports our risk identification and the subsequent design of audit procedures to mitigate those risks; ensuring that the audit evidence obtained is sufficient and appropriate to support our opinion.

In response to the risks identified, specific to this entity, we designed procedures which included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance, if available;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business.

SEASONS REHABILITATION CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SEASONS REHABILITATION CENTRE LIMITED

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

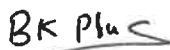
This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Other matters which we are required to address

This is a first year audit engagement and as such, the comparative figures are unaudited, and we provide no assurance over them. Sufficient opening balance work has been performed to enable an unqualified opinion over the current year figures.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Christopher Hession C.A

Senior Statutory Auditor

For and on behalf of BK Plus Audit Limited

Chartered Certified Accountants

Azzurri House

Walsall Road

Aldridge

Walsall

WS9 0RB

England

Date: 12/12/2024

SEASONS REHABILITATION CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities	3	1,183,333	930,045
Investments	4	4	1
Total income		<u>1,183,337</u>	<u>930,046</u>
Expenditure on:			
Raising funds	5	9,623	49,326
Charitable activities	6	1,142,563	879,932
Total expenditure		<u>1,152,186</u>	<u>929,258</u>
Net income and movement in funds		31,151	788
Reconciliation of funds:			
Fund balances at 1 February 2023		5,499	4,711
Fund balances at 31 January 2024		<u>36,650</u>	<u>5,499</u>

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

SEASONS REHABILITATION CENTRE LIMITED

BALANCE SHEET

AS AT 31 JANUARY 2024

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	12	32,225	37,955
Current assets			
Debtors	13	38,300	69,800
Cash at bank and in hand		57,563	29,112
		95,863	98,912
Creditors: amounts falling due within one year	15	(73,732)	(106,020)
Net current assets/(liabilities)		22,131	(7,108)
Total assets less current liabilities		54,356	30,847
Creditors: amounts falling due after more than one year	16	(17,706)	(25,348)
Net assets		36,650	5,499
The funds of the charity			
Unrestricted funds	18	36,650	5,499
		36,650	5,499

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 January 2024.

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 under the requirements of the Companies Act 2006, 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 6 December 2024

Mr H S Gill
Trustee



Company registration number 09183931 (England and Wales)

SEASONS REHABILITATION CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	20		40,924		40,171
Investing activities					
Purchase of tangible fixed assets		(5,012)		(7,862)	
Investment income received		4		1	
Net cash used in investing activities			(5,008)		(7,861)
Financing activities					
Repayment of bank loans		(7,465)		(9,822)	
Net cash used in financing activities			(7,465)		(9,822)
Net increase in cash and cash equivalents			28,451		22,488
Cash and cash equivalents at beginning of year			29,112		6,624
Cash and cash equivalents at end of year			57,563		29,112

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

Charity information

Seasons Rehabilitation Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 46-50, Lysways Street, Walsall, WS1 3AQ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

(Continued)

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at the Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Fixtures and fittings	25% 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.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

3 Charitable activities

	2024 £	2023 £
Incoming resources within charitable activities	1,183,333	930,045

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4	1

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	9,623	32,659
Other fundraising costs	-	16,667
	9,623	49,326

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

6 Charitable activities

	2024 £	2023 £
Staff costs	439,605	444,786
Depreciation and impairment	10,742	12,652
Food and refreshments	51,664	35,114
Rent and rates	121,378	114,203
Support services	36,228	13,421
Insurance	16,032	11,155
Heat and light	46,363	54,481
Repairs and maintenance	39,791	9,314
Printing and stationery	7,528	5,509
Telephone	9,841	5,628
Legal and professional	4,434	2,067
Sundry expenses	4,849	4,366
Bank charges and interest	1,764	1,594
Motor expenses and travelling	1,146	56
Computer expenses	758	238
Consultancy fees	141,741	120,359
Commissions	193,728	39,719
	<u>1,127,592</u>	<u>874,662</u>
Governance costs	14,971	5,270
	<u>1,142,563</u>	<u>879,932</u>

7 Net movement in funds

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

	2024 £	2023 £
Fees payable for the audit of the charity's financial statements	9,600	-
Depreciation of owned tangible fixed assets	10,742	12,652

8 Auditor's remuneration

	2024 £	2023 £
Fees payable to the charity's auditor and associates:		
For audit services		
Audit of the financial statements of the charity	9,600	-

9 Trustees

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

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

9 Trustees

(Continued)

Rent of £33,600 (2023 - £31,250) was paid during the year to 2SK Investments Limited, a company owned by Mr L Khera, a trustee and director of the charity from 30 May 2023.

Rent of £54,000 (2023 - £56,250) was paid to Khera & Khera Limited, a company owned by Mr L Khera, a trustee and director of the charity from 30 May 2023.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	20	20
Employment costs	2024	2023
	£	£
Wages and salaries	410,546	411,378
Social security costs	21,250	25,272
Other pension costs	7,809	8,136
	439,605	444,786

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

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

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 February 2023	105,286
Additions	5,012
At 31 January 2024	<u>110,298</u>
Depreciation and impairment	
At 1 February 2023	67,331
Depreciation charged in the year	10,742
At 31 January 2024	<u>78,073</u>
Carrying amount	
At 31 January 2024	<u><u>32,225</u></u>
At 31 January 2023	<u><u>37,955</u></u>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	38,300	38,300
Prepayments and accrued income	-	31,500
	<u>38,300</u>	<u>69,800</u>

14 Loans and overdrafts

	2024 £	2023 £
Bank loans	<u>27,706</u>	<u>35,171</u>
Payable within one year	10,000	9,823
Payable after one year	<u>17,706</u>	<u>25,348</u>

The loan is a 6 year bounce back loan from Barclays Bank. The interest rate is fixed at 2.5%. Monthly repayments are approximately £833 per month.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	14	10,000	9,823
Other taxation and social security		32,345	76,650
Other creditors		13,047	11,047
Accruals and deferred income		18,340	8,500
		<u>73,732</u>	<u>106,020</u>

16 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	14	<u>17,706</u>	<u>25,348</u>

17 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	<u>7,809</u>	<u>8,136</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 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
General funds	<u>5,499</u>	<u>1,183,337</u>	<u>(1,152,186)</u>	<u>36,650</u>
Previous year:	At 1 February 2022 £	Incoming resources £	Resources expended £	At 31 January 2023 £
General funds	<u>4,711</u>	<u>930,046</u>	<u>(929,258)</u>	<u>5,499</u>

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

19 Related party transactions

(Continued)

Rent of £33,600 (2023 - £31,250) was paid during the year to 2SK Investments Limited, a company owned by Mr L Khera, a trustee and director of the charity from 30 May 2023.
Rent of £54,000 (2023 - £56,250) was paid to Khera & Khera Limited, a company owned by Mr L Khera, a trustee and director of the charity from 30 May 2023.

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2024 £	2023 £
Key management personnel	13,047	11,047
	-	-

Included in creditors due within one year is £13,047 (2023 - £11,047) which is owed to Mr L Khera, a director and trustee of the charity from 30 May 2023.

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2024		Amounts owed by related parties 2023	
	Balance £	Net £	Balance £	Net £
Other related parties	38,300	38,300	38,300	38,300
	38,300	38,300	38,300	38,300

Included in debtors is £38,300 (2023 - £38,300) which is owed to the charity by 2SK Investments Limited, a company of which Mr L Khera is director. Mr L Khera is a trustee and director of the charity from 30 May 2023.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

20	Cash generated from operations	2024 £	2023 £
	Surplus for the year	31,151	788
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4)	(1)
	Depreciation and impairment of tangible fixed assets	10,742	12,652
	Movements in working capital:		
	Decrease/(increase) in debtors	31,500	(31,501)
	(Decrease)/increase in creditors	(32,465)	58,233
	Cash generated from operations	40,924	40,171

21	Analysis of changes in net funds/(debt)	At 1 February 2023 £	Cash flows £	At 31 January 2024 £
	Cash at bank and in hand	29,112	28,451	57,563
	Loans falling due within one year	(9,823)	(177)	(10,000)
	Loans falling due after more than one year	(25,348)	7,642	(17,706)
		(6,059)	35,916	29,857

SEASONS REHABILITATION CENTRE LIMITED

England & Wales - Charity number 1160053

Accounts

Charity registration number 1160053

Company registration number 09183931 (England and Wales)

SEASONS REHABILITATION CENTRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

SEASONS REHABILITATION CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H S Gill Mrs A Clarke Mr L S Khera	(Appointed 30 May 2023)
Charity number	1160053	
Company number	09183931	
Registered office	46-50 Lysways Street Walsall United Kingdom WS1 3AQ	
Independent examiner	Christopher Hession C.A. Azzurri House Walsall Road Aldridge Walsall England WS9 0RB	

SEASONS REHABILITATION CENTRE LIMITED

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SEASONS REHABILITATION CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2023

The trustees present their annual report and financial statements for the year ended 31 January 2023.

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

The charity's objective is to provide treatment for alcohol and drug addiction and there has been no change in this during the year. The treatment is provided within a residential environment which is CQC registered and regulated. Since initial registration, Seasons has been inspected once, on the 27 November 2018 and received an overall rating of Good.

Treatment programmes range from 1 week to 24 weeks, with the duration of aftercare ranging from 4 weeks to 9 months. This includes the provision of counselling, mental health care, physical health care and day care. The charity also provides aftercare support for persons that have completed their treatment programme and are transitioning back into the community.

Staff are in recovery from addiction and therefore the mix of professional care delivery, high quality clinical care and empathy allows for residents to identify and meet their treatment objectives, which is abstinence from all substances following a holistic 12 step spiritual/psychological therapeutic programme.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Over the course of the year the charity has supported a further 38 clients on a charitable basis. Approximately 85% of the 38 clients completed their personalised detoxification programmes and went on to remain drug-free. 3 of these clients have and continue to volunteer at Seasons in order to 'give back' and also to gain some work experience.

Relations between the charity and Walsall Council (CGL - The Beacon Integrated Substance Misuse Service) and Dudley (CGL - Atlantic House Substance Misuse Service) have continued to develop. The charity continues to work with the West Midlands Police Service to support prolific offenders. This programme is called 'Offender to Rehab'. Over the last year the charity has also been accepted on to CGL's National framework, meaning local authorities nationwide now have a clear referral pathway into Seasons.

The charity endeavours to maintain strong relationships with all its referrers and also intends over the next 12 months to secure further contracts and referral routes with local authorities and substance misuse treatment agencies nationwide.

Financial review

During the year the funds generated exceeded the resources expended, resulting in a surplus for the year of £788 (2022 - £1,843).

The directors and trustees are satisfied with the results for the year and expect the position to improve in the forthcoming year.

The charity, with the aid of sound financial management and the support of both its staff and volunteers, plans to continue the activities outlined above in the forthcoming years, and hope to see improved results next year.

SEASONS REHABILITATION CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 JANUARY 2023**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees continue to evaluate the charity's ability to continue to operate on an ongoing and foreseeable basis.

At the time of approving the financial statements, notwithstanding the net assets of £5,499 (2022 - £4,711), they have a reasonable expectation that the charity has adequate resources, together with the support of the directors, to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the Trustees annual report.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 20 August 2014 and registered as a charity on 20 January 2015. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association (as amended by a Special Resolution on 4 December 2014).

In the event of the company being wound up, members are required to contribute an amount not exceeding £2.

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:

Mr H S Gill

Mrs A Clarke

Mr L S Khera

(Appointed 30 May 2023)

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The Management Committee seeks to ensure that the needs of the people the charity helps are reflected through the diversity of the trustee body.

The more traditional business and medical skills are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

The Rehabilitation Centre has a Management Committee of up to five members, who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity.

The Services Manager has responsibility for the day to day operational management of the Centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

SEASONS REHABILITATION CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 JANUARY 2023**

The trustees' report was approved by the Board of Trustees.

X 

Mrs A Clarke
Trustee

14 September 2023

SEASONS REHABILITATION CENTRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SEASONS REHABILITATION CENTRE LIMITED

I report to the trustees on my examination of the financial statements of Seasons Rehabilitation Centre Limited (the charity) for the year ended 31 January 2023.

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 (the 2006 Act).

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

Independent examiner's statement

Since the charity'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 , 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 2006 Act; or
- 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 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 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 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 financial statements to be reached.



Christopher Hession C.A.

BK Plus Limited

Azzurri House

Walsall Road

Aldridge

Walsall

WS9 0RB

England

Dated: 14 September 2023

SEASONS REHABILITATION CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
Income from:			
Charitable activities	3	930,045	914,694
Investments	4	1	-
Total income		<u>930,046</u>	<u>914,694</u>
Expenditure on:			
Raising funds	5	<u>49,326</u>	<u>76,693</u>
Charitable activities	6	<u>879,932</u>	<u>834,172</u>
Other	9	<u>-</u>	<u>1,986</u>
Total expenditure		<u>929,258</u>	<u>912,851</u>
Net income for the year/ Net movement in funds		788	1,843
Fund balances at 1 February 2022		<u>4,711</u>	<u>2,868</u>
Fund balances at 31 January 2023		<u><u>5,499</u></u>	<u><u>4,711</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SEASONS REHABILITATION CENTRE LIMITED

BALANCE SHEET

AS AT 31 JANUARY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		37,955		42,745
Current assets					
Debtors	12	69,800		38,299	
Cash at bank and in hand		29,112		6,624	
		98,912		44,923	
Creditors: amounts falling due within one year	14	(106,020)		(42,970)	
Net current (liabilities)/assets			(7,108)		1,953
Total assets less current liabilities			30,847		44,698
Creditors: amounts falling due after more than one year	15		(25,348)		(39,987)
Net assets			5,499		4,711
Income funds					
Unrestricted funds			5,499		4,711
			5,499		4,711

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 January 2023.

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 14 September 2023

X 
Mr L S Khara
Trustee

Company registration number 09183931

SEASONS REHABILITATION CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	17		40,173		33,384
Investing activities					
Purchase of tangible fixed assets		(7,862)		(34,851)	
Proceeds on disposal of tangible fixed assets		-		419	
Investment income received		1		-	
Net cash used in investing activities			(7,861)		(34,432)
Financing activities					
Repayment of borrowings		(9,824)		(5,006)	
Net cash used in financing activities			(9,824)		(5,006)
Net increase/(decrease) in cash and cash equivalents			22,488		(6,054)
Cash and cash equivalents at beginning of year			6,624		12,878
Cash and cash equivalents at end of year			<u>29,112</u>		<u>6,824</u>

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

Charity Information

Seasons Rehabilitation Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 46-50, Lysways Street, Walsall, WS1 3AQ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

(Continued)

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at the Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Fixtures and fittings	25% 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.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

3 Charitable activities

	2023 £	2022 £
Incoming resources within charitable activities	930,045	914,694

4 Investments

	Unrestricted funds	Total
	2023 £	2022 £
Interest receivable	1	-

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
<u>Fundraising and publicity</u>		
Advertising	32,659	35,668
Other fundraising costs	16,667	41,025
Fundraising and publicity	49,326	76,693
	49,326	76,693

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	444,786	375,840
Depreciation and impairment	12,652	14,248
Food and refreshments	35,114	24,038
Rent and rates	114,203	105,852
Support services	13,421	20,011
Insurance	11,155	11,372
Heat and light	54,481	36,012
Repairs and maintenance	9,314	101,572
Printing and stationery	5,509	9,779
Telephone	5,628	5,762
Legal and professional	2,067	2,560
Sundry expenses	4,366	6,678
Bank charges and interest	1,594	680
Motor expenses and travelling	56	10
Computer expenses	238	1,982
Consultancy fees	120,359	107,882
Commissions	39,719	5,110
	<u>874,662</u>	<u>829,388</u>
Governance costs	5,270	4,784
	<u>879,932</u>	<u>834,172</u>

7 Trustees

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

Rent of £31,250 (2022 - £25,800) was paid during the year to 2SK Investments Limited, a company owned by Mr L Khera, a trustee and director of the charity from 30 May 2023.

Rent of £56,250 (2022 - £49,500) was paid to Khera & Khera Limited, a company owned by Mr L Khera, a trustee and director of the charity from 30 May 2023.

8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>20</u>	<u>18</u>

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

8 Employees		(Continued)	
Employment costs		2023	2022
		£	£
Wages and salaries		411,378	346,994
Social security costs		25,272	24,361
Other pension costs		8,136	4,485
		<u>444,786</u>	<u>375,840</u>

There were no employees whose annual remuneration was more than £60,000.

9 Other		Total Unrestricted funds	
		2023	2022
		£	£
Net loss on disposal of tangible fixed assets		-	1,986
		<u>-</u>	<u>1,986</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 February 2022	97,424
Additions	7,862
	<u>105,286</u>
At 31 January 2023	
Depreciation and impairment	
At 1 February 2022	54,679
Depreciation charged in the year	12,852
	<u>67,331</u>
At 31 January 2023	
Carrying amount	
At 31 January 2023	<u>37,955</u>
At 31 January 2022	<u>42,745</u>

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	38,300	38,299
Prepayments and accrued income	31,500	-
	<u>69,800</u>	<u>38,299</u>

13 Loans and overdrafts

	2023 £	2022 £
Bank loans	<u>35,171</u>	<u>44,993</u>
Payable within one year	9,823	5,006
Payable after one year	<u>25,348</u>	<u>39,987</u>

The loan is a 6 year bounce back loan from Barclays Bank. The interest rate is fixed at 2.5%. Monthly repayments are approximately £910 per month.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	13	9,823	5,006
Other taxation and social security		76,650	29,806
Other creditors		11,047	-
Accruals and deferred income		8,500	8,158
		<u>106,020</u>	<u>42,970</u>

15 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	13	<u>25,348</u>	<u>39,987</u>

16 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Rent of £31,250 (2022 - £25,800) was paid during the year to 2SK Investments Limited, a company owned by Mr L Khera, a trustee and director of the charity from 30 May 2023.
Rent of £56,250 (2022 - £49,500) was paid to Khera & Khera Limited, a company owned by Mr L Khera, a trustee and director of the charity from 30 May 2023.

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2023 £	2022 £
Key management personnel	<u>11,047</u>	<u>-</u>

Included in creditors due within one year is £11,047 (2022 - £nil) which is owed to Mr L Khera, a director and trustee of the charity from 30 May 2023.

SEASONS REHABILITATION CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

16 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2023		Amounts owed by related parties 2022	
	Balance £	Net £	Balance £	Net £
Other related parties	38,300	38,300	38,300	38,300
	<u>38,300</u>	<u>38,300</u>	<u>38,300</u>	<u>38,300</u>

Included in debtors is £38,300 (2022 - £38,300) which is owed to the charity by 2SK Investments Limited, a company of which Mr L Khera is director. Mr L Khera is a trustee and director of the charity from 30 May 2023.

17 Cash generated from operations

	2023 £	2022 £
Surplus for the year	788	1,843
Adjustments for:		
Investment income recognised in statement of financial activities	(1)	-
(Gain)/loss on disposal of tangible fixed assets	-	1,986
Depreciation and impairment of tangible fixed assets	12,652	14,247
Movements in working capital:		
(Increase)/decrease in debtors	(31,500)	13,102
Increase in creditors	58,234	2,206
Cash generated from operations	<u>40,173</u>	<u>33,384</u>

18 Analysis of changes in net (debt)/funds

	At 1 February 2022 £	Cash flows £	At 31 January 2023 £
Cash at bank and in hand	6,624	22,488	29,112
Loans falling due within one year	(5,006)	(4,817)	(9,823)
Loans falling due after more than one year	(39,987)	14,639	(25,348)
	<u>(38,369)</u>	<u>32,310</u>	<u>(6,059)</u>

SEASONS REHABILITATION CENTRE LIMITED

England & Wales - Charity number 1160053

Accounts

Charity registration number 1160053

Company registration number 09183931 (England and Wales)

SEASONS REHABILITATIONS CENTRE LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022
PAGES FOR FILING WITH REGISTRAR

SEASONS REHABILITATIONS CENTRE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H S Gill Mrs A Clarke
Charity number	1160053
Company number	09183931
Registered office	46-50 Lysways Street Walsall United Kingdom WS1 3AQ
Independent examiner	BK Plus Limited Azzurri House Walsall Road Aldridge Walsall England WS9 0RB

SEASONS REHABILITATIONS CENTRE LTD

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Statement of cash flows	7
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SEASONS REHABILITATIONS CENTRE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JANUARY 2022

The trustees present their annual report and financial statements for the year ended 31 January 2022.

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

The charity's objective is to provide treatment for alcohol and drug addiction and there has been no change in this during the year. The treatment is provided within a residential environment which is CQC registered and regulated. Since initial registration, Seasons has been inspected once, on the 27 November 2018 and received an overall rating of Good.

Treatment programmes range from 1 week to 24 weeks, with the duration of aftercare ranging from 4 weeks to 9 months. This includes the provision of counselling, mental health care, physical health care and day care. The charity also provides aftercare support for persons that have completed their treatment programme and are transitioning back into the community.

Staff are in recovery from addiction and therefore the mix of professional care delivery, high quality clinical care and empathy allows for residents to identify and meet their treatment objectives, which is abstinence from all substances following a holistic 12 step spiritual/psychological therapeutic programme.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Over the course of the year the charity has supported a further 36 clients on a charitable basis. Approximately 85% of the 36 clients completed their personalised detoxification programmes and went on to remain drug-free. 2 of these clients have and continue to volunteer at Seasons in order to 'give back' and also to gain some work experience.

Relations between the charity and Walsall Council (CGL - The Beacon Integrated Substance Misuse Service) and Dudley (CGL - Atlantic House Substance Misuse Service) have continued to develop. The charity continues to work with the West Midlands Police Service to support prolific offenders. This programme is called 'Offender to Rehab'. Over the last year the charity has also become the main detoxification unit for Worcester Local Authority.

The charity endeavours to maintain strong relationships with all its referrers and also intends over the next 12 months to secure further contracts and referral routes with local authorities and substance misuse treatment agencies nationwide.

Financial review

During the year the funds generated exceeded the resources expended, resulting in a surplus for the year of £1,843 2021 - surplus of £68,930).

The directors and trustees are satisfied with the results for the year and expect the position to improve in the forthcoming year.

The charity, with the aid of sound financial management and the support of both its staff and volunteers, plans to continue the activities outlined above in the forthcoming years, and hope to see improved results next year.

SEASONS REHABILITATIONS CENTRE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Following the disruption of the Covid-19 virus global pandemic in 20/21, the year ended 31 January 2022 was less affected by restrictions and lockdowns. The Rehabilitation Centre has remained open throughout the year and has continued to operate with no adverse effect on incoming resources. The trustees monitor the ever changing situation and continue to evaluate the charity's ability to continue to operate on an ongoing and foreseeable basis.

At the time of approving the financial statements, notwithstanding the net assets of £4,711 (2021 -£2,868), they have a reasonable expectation that the charity has adequate resources, together with the support of the directors, to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the Trustees annual report.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 20 August 2014 and registered as a charity on 20 January 2015. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association (as amended by a Special Resolution on 4 December 2014).

In the event of the company being wound up, members are required to contribute an amount not exceeding £2.

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:

Mr L S Khera

(Resigned 31 August 2021)

Mr H S Gill

Mrs A Clarke

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The Management Committee seeks to ensure that the needs of the people the charity helps are reflected through the diversity of the trustee body.

The more traditional business and medical skills are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

The Rehabilitation Centre has a Management Committee of up to five members, who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity.

The Services Manager has responsibility for the day to day operational management of the Centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

SEASONS REHABILITATIONS CENTRE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

The trustees' report was approved by the Board of Trustees.



Mrs A Clarke
Trustee

26 August 2022

SEASONS REHABILITATIONS CENTRE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SEASONS REHABILITATIONS CENTRE LTD

I report to the trustees on my examination of the financial statements of Seasons Rehabilitations Centre Ltd (the charity) for the year ended 31 January 2022.

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 (the 2006 Act).

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

Independent examiner's statement

Since the charity'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 , 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 2006 Act; or
- 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 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 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 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 financial statements to be reached.



David Baldwin
BK PLus Limited
Azzurri House
Walsall Road
Aldridge
Walsall
WS9 0RB
England

Dated: 26 August 2022

SEASONS REHABILITATIONS CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Charitable activities	3	914,694	866,296
<u>Expenditure on:</u>			
Raising funds	4	76,693	81,087
Charitable activities	5	834,172	716,279
Other	8	1,986	-
Total expenditure		912,851	797,366
Net income for the year/ Net movement in funds		1,843	68,930
Fund balances at 1 February 2021		2,868	(66,062)
Fund balances at 31 January 2022		4,711	2,868

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SEASONS REHABILITATIONS CENTRE LTD

BALANCE SHEET

AS AT 31 JANUARY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		42,745		24,545
Current assets					
Debtors	10	38,300		51,402	
Cash at bank and in hand		6,624		12,678	
		44,924		64,080	
Creditors: amounts falling due within one year	12	(37,964)		(24,057)	
Net current assets			6,960		40,023
Total assets less current liabilities			49,705		64,568
Creditors: amounts falling due after more than one year	13		(44,994)		(61,700)
Net assets			4,711		2,868
Income funds					
Unrestricted funds			4,711		2,868
			4,711		2,868

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 January 2022.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 August 2022



Mr H S Gill
Trustee

Company registration number 09183931

SEASONS REHABILITATIONS CENTRE LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	15		33,384		(26,025)
Investing activities					
Purchase of tangible fixed assets		(34,851)		(500)	
Proceeds on disposal of tangible fixed assets		419		-	
Net cash used in investing activities			(34,432)		(500)
Financing activities					
Repayment of borrowings		(5,006)		(19,200)	
Receipt of bank loans		-		50,000	
Net cash (used in)/generated from financing activities			(5,006)		30,800
Net (decrease)/increase in cash and cash equivalents			(6,054)		4,275
Cash and cash equivalents at beginning of year			12,678		8,403
Cash and cash equivalents at end of year			6,624		12,678

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

Charity information

Seasons Rehabilitations Centre Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 46-50, Lysways Street, Walsall, WS1 3AQ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

(Continued)

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at the Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Fixtures and fittings	25% reducing balance
Motor vehicles	25% 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.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2022 £	2021 £
Incoming resources within charitable activities	914,694	866,296

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
<u>Fundraising and publicity</u>		
Advertising	35,668	27,163
Other fundraising costs	41,025	53,924
Fundraising and publicity	76,693	81,087
	76,693	81,087

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

5 Charitable activities

	2022 £	2021 £
Staff costs	375,840	288,210
Depreciation and impairment	14,248	8,182
Food, refreshments, support services	49,159	51,835
Rent	87,300	85,800
Rates	18,552	11,814
Insurance	11,372	11,500
Heat and light	36,012	23,838
Repairs and maintenance	101,572	51,111
Printing and stationery	9,779	6,081
Telephone	5,762	7,093
Legal and professional	2,560	1,903
Sundry expenses	6,678	5,067
Bank charges and interest	680	126
Motor expenses and travelling	10	1,549
Computer expenses	1,982	534
Consultancy fees	107,882	156,500
	<u>829,388</u>	<u>711,143</u>
Governance costs	4,784	5,136
	<u>834,172</u>	<u>716,279</u>

6 Trustees

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

Rent of £25,800 (2021 - £24,700) was paid during the year to 2SK Investments Limited, a company owned by Mr L Khera, a trustee and director of the charity up to 31 August 2021.

Rent of £49,500 (2021 - £48,000) was paid to Khera and Khera Limited, a company owned by Mr L Khera, a trustee and director of the charity up to 31 August 2021.

7 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
18	16

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

7 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	346,994	266,956
Social security costs	24,361	17,921
Other pension costs	4,485	3,333
	<u>375,840</u>	<u>288,210</u>

There were no employees whose annual remuneration was more than £60,000.

8 Other

	Unrestricted funds	Total £ 2021
	2022	
Net loss on disposal of tangible fixed assets	1,986	-
	<u>1,986</u>	<u>-</u>

9 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 February 2021	62,573	5,050	67,623
Additions	34,851	-	34,851
Disposals	-	(5,050)	(5,050)
	<u>97,424</u>	<u>-</u>	<u>97,424</u>
At 31 January 2022			
Depreciation and impairment			
At 1 February 2021	40,431	2,645	43,076
Depreciation charged in the year	14,248	-	14,248
Eliminated in respect of disposals	-	(2,645)	(2,645)
	<u>54,679</u>	<u>-</u>	<u>54,679</u>
At 31 January 2022			
Carrying amount			
At 31 January 2022	<u>42,745</u>	<u>-</u>	<u>42,745</u>
At 31 January 2021	<u>22,141</u>	<u>2,404</u>	<u>24,545</u>

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	38,300	51,402

11 Loans and overdrafts

	2022 £	2021 £
Bank loans	44,994	50,000
Payable after one year	44,994	50,000

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	29,806	15,899
Accruals and deferred income	8,158	8,158
	37,964	24,057

13 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	11	44,994	50,000
Other creditors		-	11,700
		44,994	61,700

14 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Included in other debtors is £38,300 (2021 - £50,000) which is owed to the charity by 2SK Investments Limited, a company of which Mr L Khera is director. Mr L Khera was a trustee of the charity up until 31 August 2021.

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

15	Cash generated from operations	2022 £	2021 £	
	Surplus for the year	1,843	68,930	
	Adjustments for:			
	Loss on disposal of tangible fixed assets	1,986	-	
	Depreciation and impairment of tangible fixed assets	14,247	8,182	
	Movements in working capital:			
	Decrease/(increase) in debtors	13,101	(50,002)	
	Increase/(decrease) in creditors	2,207	(53,136)	
	Cash generated from/(absorbed by) operations	33,384	(26,026)	
16	Analysis of changes in net (debt)/funds			
		At 1 February 2021 £	Cash flows £	At 31 January 2022 £
	Cash at bank and in hand	12,678	(6,054)	6,624
	Loans falling due after more than one year	(50,000)	5,006	(44,994)
		(37,322)	(1,048)	(38,370)

SEASONS REHABILITATION CENTRE LIMITED

England & Wales - Charity number 1160053

Accounts

Charity Registration No. 1160053

Company Registration No. 09183931 (England and Wales)

SEASONS REHABILITATIONS CENTRE LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021
PAGES FOR FILING WITH REGISTRAR

SEASONS REHABILITATIONS CENTRE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H S Gill	(Appointed 25 November 2020)
	Mrs A Clarke	(Appointed 20 November 2020)
Charity number	1160053	
Company number	09183931	
Registered office	46-50 Lysways Street Walsall WS1 3AQ	
Independent examiner	BK Plus Limited Azzurri House Walsall Road Aldridge Walsall England WS9 0RB	

SEASONS REHABILITATIONS CENTRE LTD

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SEASONS REHABILITATIONS CENTRE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2021

The trustees present their report and financial statements for the year ended 31 January 2021.

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

The charity's objective is to provide treatment for alcohol and drug addiction and there has been no change in this during the year. The treatment is provided within a residential environment which is CQC registered and regulated. Since initial registration, Seasons has been inspected once, on the 27 November 2018 and received an overall rating of Good.

Treatment programmes range from 1 week to 24 weeks, with the duration of aftercare ranging from 4 weeks to 9 months. This includes the provision of counselling, mental health care, physical health care and day care. The charity also provides aftercare support for persons that have completed their treatment programme and are transitioning back into the community.

Staff are in recovery from addiction and therefore the mix of professional care delivery, high quality clinical care and empathy allows for residents to identify and meet their treatment objectives, which is abstinence from all substances following a holistic 12 step spiritual/psychological therapeutic programme.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Over the course of the year the charity has supported a further 55 clients on a charitable basis. Approximately 85% of the 55 clients completed their personalised detoxification programmes and went on to remain drug-free.

4 of these clients have and continue to volunteer at Seasons in order to 'give back' and also to gain some work experience.

Relations between the charity and Walsall Council (CGL - The Beacon Integrated Substance Misuse Service) and Dudley (CGL - Atlantic House Substance Misuse Service) have continued to develop. The charity continues to work with the West Midlands Police Service to support prolific offenders. This programme is called 'Offender to Rehab'. Over the last year the charity has also become the main detoxification unit for Worcester Local Authority.

The charity endeavours to maintain strong relationships with all its referrers and also intends over the next 12 months to secure further contracts and referral routes with local authorities and substance misuse treatment agencies nationwide.

Financial review

During the year the funds generated have exceeded the resources expended, resulting in a surplus of £68,930 for the year (2020 - £62,418).

The directors and trustees are satisfied with the results for the year and expect the position to continue to improve in the forthcoming year.

The charity, with the aid of sound financial management and the support of both its staff and volunteers, plans to continue the activities outlined above in the forthcoming years, and hope to see improved results next year.

SEASONS REHABILITATIONS CENTRE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

In early March 2020, the Covid-19 virus was declared a global pandemic. Business continuity, including supply chains and social consumer demand across a number of sectors and countries continued to be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic.

Fortunately, the Rehabilitation Centre has remained open throughout the lockdowns and has continued to operate with no adverse effect on incoming resources. The trustees monitor the ever changing situation and continue to evaluate the charity's ability to continue to operate on an ongoing and foreseeable basis.

At the time of approving the financial statements, notwithstanding the net assets of £2,868 (2020 - £66,062 net liability), they have a reasonable expectation that the charity has adequate resources, together with the support of the directors, to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the Trustees annual report.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 20 August 2014 and registered as a charity on 20 January 2015. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association (as amended by a Special Resolution on 4 December 2014).

In the event of the company being wound up, members are required to contribute an amount not exceeding £2.

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:

Mr L Singh Khara	(Resigned 31 August 2021)
Mr H S Gill	(Appointed 25 November 2020)
Mrs A Clarke	(Appointed 20 November 2020)

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The Management Committee seeks to ensure that the needs of the people the charity helps are reflected through the diversity of the trustee body.

The more traditional business and medical skills are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

SEASONS REHABILITATIONS CENTRE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

The Rehabilitation Centre has a Management Committee of up to five members, who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity.

The Services Manager has responsibility for the day to day operational management of the Centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

The trustees' report was approved by the Board of Trustees.



Mrs A Clarke

Trustee

Dated: 3 November 2021

SEASONS REHABILITATIONS CENTRE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SEASONS REHABILITATIONS CENTRE LTD

I report to the trustees on my examination of the financial statements of Seasons Rehabilitations Centre Ltd (the charity) for the year ended 31 January 2021.

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 (the 2006 Act).

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

Independent examiner's statement

Since the charity'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 , 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 2006 Act; or
- 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 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 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 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 financial statements to be reached.



David Baldwin
BK PLus Limited
Azzurri House
Walsall Road
Aldridge
Walsall
WS9 0RB
England

Dated: 4 November 2021

SEASONS REHABILITATIONS CENTRE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JANUARY 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Charitable activities	3	866,296	566,054
<u>Expenditure on:</u>			
Raising funds	4	81,087	16,771
Charitable activities	5	716,279	486,865
Total resources expended		797,366	503,636
Net income for the year/ Net movement in funds		68,930	62,418
Fund balances at 1 February 2020		(66,062)	(128,480)
Fund balances at 31 January 2021		2,868	(66,062)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SEASONS REHABILITATIONS CENTRE LTD

BALANCE SHEET

AS AT 31 JANUARY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		24,545		32,228
Current assets					
Debtors	9	51,402		1,400	
Cash at bank and in hand		12,678		8,403	
		<u>64,080</u>		<u>9,803</u>	
Creditors: amounts falling due within one year	11	<u>(24,057)</u>		<u>(18,893)</u>	
Net current assets/(liabilities)			40,023		(9,090)
Total assets less current liabilities			64,568		23,138
Creditors: amounts falling due after more than one year	12		(61,700)		(89,200)
Net assets/(liabilities)			<u>2,868</u>		<u>(66,062)</u>
Income funds					
Unrestricted funds			2,868		(66,062)
			<u>2,868</u>		<u>(66,062)</u>

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 January 2021.

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 3 November 2021

Mr H S Gill
Trustee



Company Registration No. 09183931

SEASONS REHABILITATIONS CENTRE LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	14		(37,725)		73,918
Investing activities					
Purchase of tangible fixed assets		(500)		(8,940)	
Net cash used in investing activities			(500)		(8,940)
Financing activities					
Repayment of borrowings		(7,500)		(86,500)	
Receipt of bank loans		50,000		-	
Net cash generated from/(used in) financing activities			42,500		(86,500)
Net increase/(decrease) in cash and cash equivalents			4,275		(21,522)
Cash and cash equivalents at beginning of year			8,403		29,925
Cash and cash equivalents at end of year			12,678		8,403

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

1 Accounting policies

Charity information

Seasons Rehabilitations Centre Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 46-50 Lysways Street, Walsall, WS1 3AQ.

1.1 Accounting convention

The financial statements have been prepared in accordance 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

1 Accounting policies

(Continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at the Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Fixtures and fittings	25% reducing balance
Motor vehicles	25% 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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2021 £	2020 £
Incoming resources within charitable activities	866,296	566,054

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	27,163	16,771
Other fundraising costs	53,924	-
	<u>81,087</u>	<u>16,771</u>
Fundraising and publicity	<u>81,087</u>	<u>16,771</u>

5 Charitable activities

	2021	2020
	£	£
Staff costs	288,210	193,729
Depreciation and impairment	8,182	10,743
Food, refreshments, support services	51,835	56,912
Rent	85,800	78,300
Rates	11,814	9,906
Insurance	11,500	7,021
Heat and light	23,838	14,961
Repairs and maintenance	51,111	12,916
Printing and stationery	6,081	4,693
Telephone	7,093	2,370
Legal and professional	1,903	2,198
Sundry expenses	5,067	14,101
Bank charges and interest	126	185
Motor expenses and travelling	1,549	2,103
Computer expenses	534	1,759
Consultancy fees	156,500	69,820
	<u>711,143</u>	<u>481,717</u>
Governance costs	5,136	5,148
	<u>716,279</u>	<u>486,865</u>

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2021

6 Trustees

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

Rent of £24,700 (2020 - £11,200) was paid during the year to 2SK Investments Limited, a company owned by Mr L Khera, a trustee and director of the charity up to 31 August 2021.

Rent of £48,000 (2020 - £nil) was paid to Khera and Khera Limited, a company owned by Mr L Khera, a trustee and director of the charity up to 31 August 2021.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	16	10
	<u>16</u>	<u>10</u>
Employment costs	2021 £	2020 £
Wages and salaries	266,956	180,444
Social security costs	17,921	10,757
Other pension costs	3,333	2,528
	<u>288,210</u>	<u>193,729</u>

8 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 February 2020	62,073	5,050	67,123
Additions	500	-	500
	<u>62,573</u>	<u>5,050</u>	<u>67,623</u>
At 31 January 2021	62,573	5,050	67,623
Depreciation and impairment			
At 1 February 2020	33,051	1,844	34,895
Depreciation charged in the year	7,381	802	8,183
	<u>40,432</u>	<u>2,646</u>	<u>43,078</u>
At 31 January 2021	40,432	2,646	43,078
Carrying amount			
At 31 January 2021	<u>22,141</u>	<u>2,404</u>	<u>24,545</u>
At 31 January 2020	<u>29,022</u>	<u>3,206</u>	<u>32,228</u>

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	51,402	1,400

10 Loans and overdrafts

	2021 £	2020 £
Bank loans	50,000	-
Directors' loans	-	19,200
	50,000	19,200
Payable after one year	50,000	19,200

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	15,899	8,679
Accruals and deferred income	8,158	10,214
	24,057	18,893

12 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	10	50,000	-
Other borrowings		-	19,200
Other creditors		11,700	70,000
		61,700	89,200

13 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

SEASONS REHABILITATIONS CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

13 Related party transactions

(Continued)

Included in other debtors is £50,000 which is owed to the charity by 2SK Investments Limited, a company of which Mr L Khera is director. Mr L Khera was a trustee of the charity up until 31 August 2021.

14 Cash generated from operations

2021
£

2020
£

Surplus for the year 68,930 62,418

Adjustments for:

Depreciation and impairment of tangible fixed assets 8,182 10,743

Movements in working capital:

(Increase) in debtors (50,002) (1,400)

(Decrease)/increase in creditors (53,135) 88,893

Cash (absorbed by)/generated from operations (26,025) 160,654

15 Analysis of changes in net debt

At 1 February
2020
£

Cash flows
£

At 31 January
2021
£

Cash at bank and in hand 8,403 4,275 12,678

Loans falling due after more than one year - (50,000) (50,000)

8,403 (45,725) (37,322)

