

REGISTERED COMPANY NUMBER: 09364967 (England and Wales)
REGISTERED CHARITY NUMBER: 1160863

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Shirley Old People's Welfare Committee
Limited
Trading as
Elizabeth House Care Home**

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

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for the Year Ended 31 March 2025**

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**Shirley Old People's Welfare Committee
Limited
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**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

Registered name

Shirley Old People's Welfare Committee Limited' is the name under which the charitable company is registered, however, it also operates under the name 'Elizabeth House' and is known locally as that.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity as set out in the governing document, is in the public benefit "to provide and maintain a care home for the elderly". The home is a substantial building situated in its own quiet grounds within reasonable walking distance of shopping amenities at Shirley, Solihull, West Midlands.

The current number of residents who can be accommodated is twenty and the principal source of funding remains the fees paid by or on behalf of, the residents.

The trustees are not only concerned with the fabric and surroundings of the home but also in providing a "home from home" environment for its residents. This can only be achieved by the best efforts of the Manager and staff.

The charity is fortunate that the home is staffed by a conscientious group of people who do their utmost to deliver the "home from home" environment. There have been no changes during the year in the main objective of the charity.

Public benefit

The board of trustees have complied with the duty of the Charities act 2011 to have due regard to the Charity Commission's published general and relevant sub-sector guidance concerning the operation of the Public Benefit requirement under that act.

**Shirley Old People's Welfare Committee
Limited
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**Report of the Trustees
for the Year Ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This is the Annual Report for Shirley Old People's Welfare Committee Ltd.

The Management committee continued to meet on a monthly basis and also to hold quarterly meetings with our accountant to discuss the financial and budgetary aspects of running the home to ensure we have an efficient operation.

We continue to have six voluntary trustees and although we are actively seeking to increase our numbers, it is proving difficult.

Our residents have enjoyed daily stimulating and entertaining sessions arranged by our in-house activities co-ordinator, other staff members and the Friends of Elizabeth House. Shirley Lions donated a very generous amount of money to go towards the residents' entertainment. Over the course of the year the garden has seen bbq's, tea parties and other activities take place which the residents of the surrounding old people's homes have been invited to join in with.

Visits by the children from nearby schools are always a highlight, whether it's for the children to join our clients in craft activities or to entertain residents with singing and music.

We are fortunate in having a very welcoming local pub where our clients who wish to, are taken occasionally for lunch and drinks. Other visits to the park for a picnic, the petting farm or gardens are always enjoyed.

At the end of March, Elizabeth House celebrated its 70th anniversary with many visitors, music, entertainment, food and drink!

Over the last year we have been able to carry out maintenance to Elizabeth House, both internally and externally.

Due to the increased use of mobility aids and larger furniture in the residents' lounge, space and safety had become an issue so it was decided to apply to the council for permission to extend the room into the garden area. Having obtained the necessary agreements, building work to extend the area was carried out. The result has given us a much larger, airier and safer environment for residents, staff and visitors.

We were very pleased to be awarded a grant from the Baron Davenport Foundation which enabled us to begin to replace the flooring throughout the home. As there are 20 bedrooms plus corridors, offices and various other rooms, this will be an ongoing project to be continued as and when funds are available.

Many of the rooms and public areas of the home have been refitted / improved as required.

We always hope to achieve maximum occupancy within Elizabeth House but, due to the ages of our residents, we occasionally have empty rooms. Thanks to the continuation of financial controls and the constant monitoring of them, given the very difficult fiscal situation over this twelve month period, we have had a satisfactory year.

Fundraising activities

The charity does not carry out significant fundraising activities.

**Shirley Old People's Welfare Committee
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**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Financial overview

Income from residents was higher than expected during the year as a result of achieving higher than expected levels of occupancy, however this overperformance was in part written off by significant repairs that needed to be undertaken to the building as well as disposing of fixed assets that had become obsolete. Staffing costs also increased significantly year on year in the same fashion as the year prior in order to continue paying staff proportionally in line with increases to the national minimum wage. As the majority of the home's costs relate to staffing, the effect on us as a service driven charity means that we are disproportionately affected by these changes.

The importance of the impact of local authority budget constraints continues to be a significant challenge as councils are not in a position to pay the level of fees required in order to provide high quality care. Despite continued offers to have open conversations with local authorities, it continues to be difficult to present this case because we are a small care home and only account for a small proportion of the overall care home provision in Solihull. The board continues to actively apply for grants and subsidies to help improve our facilities to attract more residents to our home.

The charity made an unrestricted fund-surplus of £47,872 and an overall surplus of the same when restricted activity is taken into account. The result of this is that unrestricted reserves have increased from £361,173 to £409,045. Included within unrestricted reserves are fixed assets amounting to £250,887 that cannot easily be converted into cash; therefore the resultant free flowing unrestricted reserves amount to £158,158 at year end.

**Shirley Old People's Welfare Committee
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**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Reserves policy

A charity's free reserves are its general unrestricted funds (excluding any element represented by fixed assets) less any funds which have been designated for specific future projects by the Trustees. Details of designated funds are given in note 18 of these financial statements.

This policy sets out our need for financial reserves, the component parts of those reserves and the subsequent overall target range of those reserves. The policy relates to free unrestricted reserves only.

Need

The reserves policy has been set to ensure that we are able to deliver against our charitable objectives. The policy ensures our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring we do not retain income for longer than required.

The Risk of Disruption

The Charity Commission identify the following as possible needs for reserve funds in the case of potential disruption to services.

- a) The risk of an unforeseen emergency or other unexpected need for funds, e.g. an unexpected large bill or finding funding for an urgent project
- b) Covering unforeseen day-to-day operational costs, e.g. employing temporary staff or agency to cover a long-term sick absence
- c) A source of income, e.g. fees for residents' accommodation not being settled on time or occupancy levels falling below budget. Funds might be needed to give the trustees time to take action if income falls below expectations
- d) Planned commitments, or designations, that cannot be met by future income alone, eg plans for a major asset purchase or to a significant project that requires the charity to provide 'matched funding'

Components

The policy allocates money from free unrestricted fund balances, which are not invested in fixed assets, to designated funds. These funds are:

1. Continuity Fund

This fund is to be used to bridge any possible delays in receiving promised fees or managing payment in arrears contracts. This has been estimated using a risk-based calculation and assumes that up to 10% of our tenant accounts have arrears averaging 3 months.

2. Cyclical Maintenance Fund

This fund is to be used for major items of maintenance of the fabric of the building such as cyclical redecorating of the interior and exteriors of the building. This has been estimated at £20,000.

3. Dissolution Fund

This fund provides for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the Charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running the Charity until closure.

**Shirley Old People's Welfare Committee
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**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Reserves Policy continued

Fund	Balance
1: Continuity	£30,175
2: Cyclical Maintenance Fund	£20,000
3: Dissolution	
- Redundancies	£145,000
- 3 months minimal running costs	£19,500
- 3 months residual salaries (2 staff)	£20,000
Total Minimum Level of Reserves	£214,675 - £234,675

The minimum reserves required are the Continuity Fund plus the Dissolution Fund. These are to be used to ensure that we look at every alternative before dissolution of the Charity

Target Reserves Range

From the above, the trustees consider that the target range for reserves should be:

Minimum amount: £214,675

Maximum amount: £234,675

Whilst, under normal circumstances this range should be adhered to, it must also be seen as a flexible guide and actual reserves may, at certain times, be outside the range. The trustees may, for example, accept a drop in reserves to fund a 'one off' major expenditure on the basis that it is important for service delivery.

However, it is essential as part of this policy that the Charity also, at that time, has an income generation strategy to ensure that funds are available to redress the shortfall over a reasonable, defined period.

Annual Review

Due to the nature of the organisation and the regular review of the budget, this policy should be reviewed on an annual basis to ensure:

- the continuity element matches changes to the annual budget
- the cyclical maintenance element increases in at least an inflationary manner
- the dissolution element matches the requirements of the staffing levels

Current Reserves

Unfortunately, the charity is not in a position where it can achieve this policy at current. However, a surplus in unrestricted funds this year increases our free-flowing unrestricted reserves amount to £158,158 at year end which brings us a step closer to achieving this policy.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

**Shirley Old People's Welfare Committee
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**Report of the Trustees
for the Year Ended 31 March 2025**

FUTURE PLANS

Currently, the Care Manager is responsible for the care of residents, our staff, marketing, supplier contracts, etc. We feel that we need to employ a Business Manager to take over many of those duties so that the Care Manager can spend more time on her care-related tasks, and we have included this in our budget for 2025/26. However, the office is barely large enough for the three current occupants and has no room for an additional member of staff. We will need to look at options for either enlarging the existing office or creating a new office elsewhere.

The Friends of Elizabeth House continue to raise funds to pay for the entertainers/ animal owners who bring their skills to the home. They continue to arrange coffee mornings and events in the garden to which friends and neighbours are invited to engender a community spirit within the area.

As a not-for-profit charity, Elizabeth House continues to rely on the generosity and kindness of outside trusts and fund raisers to be able to maintain standards within the home and the trustees are very aware of the debt of gratitude owed to these generous benefactors.

Given the diminished unrestricted reserve position, the board of trustees, together with the key management personnel continue to have ongoing discussions to develop a business plan that will return the charity to a position where it can achieve surpluses and rebuild its free-flowing unrestricted reserves. The fee structure for all residents is reviewed annually and we continually review our relationship with the local authorities that we support.

To ensure that staffing levels are in line with industry standards, we are currently looking at tools that will help us to ensure that the home has adequate staffing levels, but not levels that are considered excessive given our financial position.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and constitution

The company was incorporated on 22 December 2014' and was registered as a charity on 12 March 2015.

The organisation is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

Organisational structure

The activities of the charity are steered by the board-of trustees and executed and administered by the senior management team. Regular meetings take place between the key management personnel and the Trustee board which are officially minuted and recorded on file.

The directors of the company are also charity trustees for the purposes of charity law and form the board of the company.

Recruitment and induction of new trustees

New trustees are recruited at the invitation of the current trustees and are appointed as trustees when such appointment has been approved by existing: trustees. No limit is placed upon the period of trusteeship once-a trustee has been appointed. The charity is actively seeking to recruit new trustees.

Newly appointed trustees are provided-with a thorough induction to the workings of the charity and are provided with all necessary information which will enable them to properly fulfil their role as trustees.

Key management remuneration

The board of directors, who. are the trustees, and-the senior management team comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give their time freely and no director receives remuneration.

The pay of the senior management team is usually reviewed annually alongside the review of all members of the team and the usual process is to take into consideration pay levels in other charities of a similar size and type within the West Midlands region.

**Shirley Old People's Welfare Committee
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**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have identified the major risks to the charity as follows:

- 1) High levels of inflation increasing: the cost of labour, utilities, food and other essential expenditures.
- 2) Pressure on local government budgets which adversely affects the local authorities ability to pay for high quality care for those individuals that may come into the home.
- 3) Under occupancy of the home - as we only have the capacity to care for up to 20 residents, we are unable to spread the cost of under occupancy in the way that larger care homes would be able to.
- 4) The impact of an epidemic or global pandemic.

The trustees have taken the following steps to lessen those risks:

The strengthening of the board in recent years which continues to enhance our knowledge. We will also continue to strengthen through the use of specialist advisors.

Ensuring that there is an adequate process in place for reviewing financial performance which includes the preparation of an annual budget followed by the preparation of quarterly management accounts throughout the year.

Encouraging a culture of openness with focal authorities so that discussions can take place regarding the challenges faced by small independent care homes.

Proactive marketing of the home with the intention of tackling under-occupancy as it happens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09364967 (England and Wales)

Registered Charity number

1160863

Registered office

77 Elizabeth Grove
Shirley
Solihull
B90 3BX

Trustees

Mrs S M Dyer
P R Dyer - Chair
Mrs C D McNidder - Treasurer
Mrs M A Moss
Mrs F E Ward (resigned 31.3.25)
G R Ward (resigned 31.3.25)

Senior management

J Clarke - Care Home Manager
N Grinnell - Deputy Care Home Manager

**Shirley Old People's Welfare Committee
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**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Bankers

Lloyds Bank Plc
PO Box 1000
Andover
BX1 1LT

Accountants

SAB Accountancy Services Ltd
102 Hamstead Road
Great Barr
Birmingham
B43 5BN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Shirley Old People's Welfare Committee Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Shirley Old People's Welfare Committee
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**Report of the Trustees
for the Year Ended 31 March 2025**

AUDITORS

The auditors, Locke Williams Associates LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 10 November 2025 and signed on its behalf by:

Carol D McNidder
Carol D McNidder (Nov 10, 2025 15:21:36 GMT)

Mrs C D McNidder - Trustee

**Report of the Independent Auditors to the Trustees of
Shirley Old People's Welfare Committee
Limited**

Opinion

We have audited the financial statements of Shirley Old People's Welfare Committee Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 March 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of
Shirley Old People's Welfare Committee
Limited**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors 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 a Report of the Independent Auditors 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:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the sector in which it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to these risks, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, the Charities Act 2011 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management, trustees and enquiries of third parties, where appropriate.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and checking the authorisation of expenditure as part of our substantive testing, using analytical review to identify any significant or unusual transactions and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Shirley Old People's Welfare Committee
Limited**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Locke Williams Associates LLP
Chartered Accountants
Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

10 November 2025
Date:

**Shirley Old People's Welfare Committee
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**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	3,209	13,500	16,709	8,357
Charitable activities	5				
Charitable activities		1,069,341	-	1,069,341	914,405
Investment income	4	1,297	-	1,297	886
Other income		-	-	-	300
Total		1,073,847	13,500	1,087,347	923,948
EXPENDITURE ON					
Raising funds	6	-	-	-	1,250
Charitable activities	7				
Charitable activities		1,036,475	3,000	1,039,475	938,598
Total		1,036,475	3,000	1,039,475	939,848
NET INCOME/(EXPENDITURE)		37,372	10,500	47,872	(15,900)
Transfers between funds	18	10,500	(10,500)	-	-
Net movement in funds		47,872	-	47,872	(15,900)
RECONCILIATION OF FUNDS					
Total funds brought forward		361,173	-	361,173	377,073
TOTAL FUNDS CARRIED FORWARD		409,045	-	409,045	361,173

The notes form part of these financial statements

**Shirley Old People's Welfare Committee
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**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	14	250,887	-	250,887	236,259
CURRENT ASSETS					
Debtors	15	19,510	-	19,510	8,377
Cash at bank and in hand		252,462	-	252,462	144,329
		271,972	-	271,972	152,706
CREDITORS					
Amounts falling due within one year	16	(113,814)	-	(113,814)	(27,792)
NET CURRENT ASSETS		158,158	-	158,158	124,914
TOTAL ASSETS LESS CURRENT LIABILITIES		409,045	-	409,045	361,173
NET ASSETS		409,045	-	409,045	361,173
FUNDS	18				
Unrestricted funds				409,045	361,173
TOTAL FUNDS				409,045	361,173

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Balance Sheet - continued
31 March 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 November 2025 and were signed on its behalf by:

Carol D McNidder

Carol D McNidder (Nov 10, 2025 15:21:36 GMT)

C D McNidder - Trustee

**Shirley Old People's Welfare Committee
Limited
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**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>175,336</u>	<u>25,890</u>
Net cash provided by operating activities		<u>175,336</u>	<u>25,890</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(68,500)	(7,981)
Sale of tangible fixed assets		-	1
Interest received		<u>1,297</u>	<u>886</u>
Net cash used in investing activities		<u>(67,203)</u>	<u>(7,094)</u>
 Change in cash and cash equivalents in the reporting period		 <u>108,133</u>	 <u>18,796</u>
Cash and cash equivalents at the beginning of the reporting period		<u>144,329</u>	<u>125,533</u>
 Cash and cash equivalents at the end of the reporting period		 <u><u>252,462</u></u>	 <u><u>144,329</u></u>

The notes form part of these financial statements

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25	31.3.24
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	47,872	(15,900)
Adjustments for:		
Depreciation charges	16,623	20,874
Loss on disposal of fixed assets	37,249	6,058
Interest received	(1,297)	(886)
(Increase)/decrease in debtors	(11,133)	17,027
Increase/(decrease) in creditors	86,022	(1,283)
Net cash provided by operations	175,336	25,890

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	144,329	108,133	252,462
	144,329	108,133	252,462
Total	144,329	108,133	252,462

The notes form part of these financial statements

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. STATUTORY INFORMATION

Shirley Old People's Welfare Committee Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the report of the trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

The principle activity of the charitable company is to provide residential care for the elderly.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance, before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement after any performance conditions have been met. It is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities includes income earned from fundraising events and trading activities. Income is received in exchange for supplying goods and services, in order to raise funds and is recognised when entitlement has occurred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Expenditure is classified under the following headings:

Expenditure on charitable activities comprise the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Expenditure on raising funds comprise the costs of commercial trading.

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure of the objects of the charity. Where support costs cannot be fully attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Fixtures and fittings	- 20% on cost and 10% on cost

Key components of the freehold property are depreciated on cost, at varying rates in accordance with their estimated useful lives which include 50 years, 30 and 40 years and 15 years.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	3,209	357
Grants	13,500	8,000
	<u>16,709</u>	<u>8,357</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Baron Davenport's Charity	3,000	5,000
The Edward Cadbury Charitable Trust	8,000	-
The Rowlands Trust	2,500	-
WMCA Operations Ltd	-	3,000
	<u>13,500</u>	<u>8,000</u>

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	1,297	886
	<u>1,297</u>	<u>886</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
		£	£
Resident's fees	Activity		
	Charitable activities	1,069,341	914,405
		<u>1,069,341</u>	<u>914,405</u>

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Professional fees	-	1,250
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	1,025,429	14,046	1,039,475
	<u> </u>	<u> </u>	<u> </u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	744,270	696,445
Staff gift vouchers	-	1,750
Agency staff	23,233	9,492
Premises costs	51,346	60,114
Repairs & maintenance	49,493	26,922
Cleaning & laundry	37,120	37,117
Provisions	36,754	36,254
Landscaping & gardening	3,284	3,092
DBS/registration fees	322	704
Staff training & uniforms	4,258	4,300
Staff travel	814	219
Office costs	20,664	16,914
Depreciation	16,622	20,874
Loss on sale of assets	37,249	6,058
	<u> </u>	<u> </u>
	1,025,429	920,255
	<u> </u>	<u> </u>

9. SUPPORT COSTS

	Governance costs £
Charitable activities	14,046
	<u> </u>

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	31.3.25 Charitable activities £	31.3.24 Total activities £
Auditors' remuneration	5,400	-
Legal & professional fees	8,646	16,093
Independent Examiner's fees	-	2,250
	<u>14,046</u>	<u>18,343</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25 £	31.3.24 £
Auditors' remuneration	5,400	-
Depreciation - owned assets	16,623	20,874
Deficit on disposal of fixed assets	37,249	6,058
	<u>59,272</u>	<u>26,932</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

12. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	689,627	653,351
Social security costs	43,068	31,931
Other pension costs	11,575	11,163
	<u>744,270</u>	<u>696,445</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Staff	<u>34</u>	<u>35</u>

No employees received emoluments in excess of £60,000.

The key management personnel comprise the trustees, the care home manager and the deputy care home manager; Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for the year, including pension contributions was £60,948 (2023/24: £59,224).

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	357	8,000	8,357
Charitable activities			
Charitable activities	914,405	-	914,405
Investment income	886	-	886
Other income	300	-	300
Total	<u>915,948</u>	<u>8,000</u>	<u>923,948</u>
EXPENDITURE ON			
Raising funds	1,250	-	1,250
Charitable activities			
Charitable activities	<u>933,168</u>	<u>5,430</u>	<u>938,598</u>
Total	<u>934,418</u>	<u>5,430</u>	<u>939,848</u>
NET INCOME/(EXPENDITURE)	(18,470)	2,570	(15,900)
Transfers between funds	<u>4,320</u>	<u>(4,320)</u>	<u>-</u>
Net movement in funds	(14,150)	(1,750)	(15,900)
RECONCILIATION OF FUNDS			
Total funds brought forward	375,323	1,750	377,073
TOTAL FUNDS CARRIED FORWARD	<u><u>361,173</u></u>	<u><u>-</u></u>	<u><u>361,173</u></u>

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	106,566	244,971	351,537
Additions	68,500	-	68,500
Disposals	-	(87,602)	(87,602)
	<hr/>	<hr/>	<hr/>
At 31 March 2025	175,066	157,369	332,435
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	8,795	106,483	115,278
Charge for year	2,653	13,970	16,623
Eliminated on disposal	-	(50,353)	(50,353)
	<hr/>	<hr/>	<hr/>
At 31 March 2025	11,448	70,100	81,548
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	163,618	87,269	250,887
	<hr/>	<hr/>	<hr/>
At 31 March 2024	97,771	138,488	236,259
	<hr/>	<hr/>	<hr/>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	12,227	2,261
Other debtors	-	31
Prepayments and accrued income	7,283	6,085
	<hr/>	<hr/>
	19,510	8,377
	<hr/>	<hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	68,146	6,587
Social security and other taxes	10,846	6,997
Other creditors	22,298	-
Accruals and deferred income	12,524	14,208
	<hr/>	<hr/>
	113,814	27,792
	<hr/>	<hr/>

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24
	£	£
Within one year	12,269	12,269
Between one and five years	17,381	29,649
	<u>29,650</u>	<u>41,918</u>

18. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	361,173	37,372	10,500	409,045
Restricted funds				
The Edward Cadbury Charitable Trust	-	8,000	(8,000)	-
The Rowlands Trust	-	2,500	(2,500)	-
	<u>-</u>	<u>10,500</u>	<u>(10,500)</u>	<u>-</u>
TOTAL FUNDS	<u>361,173</u>	<u>47,872</u>	<u>-</u>	<u>409,045</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,073,847	(1,036,475)	37,372
Restricted funds			
Baron Davenport Trust	3,000	(3,000)	-
The Edward Cadbury Charitable Trust	8,000	-	8,000
The Rowlands Trust	2,500	-	2,500
	<u>13,500</u>	<u>(3,000)</u>	<u>10,500</u>
TOTAL FUNDS	<u>1,087,347</u>	<u>(1,039,475)</u>	<u>47,872</u>

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	375,323	(18,470)	4,320	361,173
Restricted funds				
SMBC Recruitment & Retention fund	1,750	(1,750)	-	-
Baron Davenport Trust	-	4,320	(4,320)	-
	<u>1,750</u>	<u>2,570</u>	<u>(4,320)</u>	<u>-</u>
TOTAL FUNDS	<u>377,073</u>	<u>(15,900)</u>	<u>-</u>	<u>361,173</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	915,948	(934,418)	(18,470)
Restricted funds			
SMBC Recruitment & Retention fund	-	(1,750)	(1,750)
Baron Davenport Trust	5,000	(680)	4,320
SMBC Digital Social Care	3,000	(3,000)	-
	<u>8,000</u>	<u>(5,430)</u>	<u>2,570</u>
TOTAL FUNDS	<u>923,948</u>	<u>(939,848)</u>	<u>(15,900)</u>

General funds are accumulated unrestricted funds available for general purposes and include funds designated for a particular purpose, the use of such funds remains at the discretion of the trustees.

Funds from Baron-Davenport Trust were awarded in order to pay towards the cost of replacing flooring and was fully expended in the year.

Funds from The Edward Cadbury Trust and the Rowlands Trust were awarded in order to pay towards the lounge extension. The transfer of funds to the general fund relates to the expenditure on the extension that has been capitalised.

Grants received in respect of the SMBC Recruitment & Retention fund were applied towards recruiting, motivating and maintaining essential care staff following the global pandemic.

Grants received in relation to SMBC Digital Social Care were awarded towards the costs of digitising the homes records as part of a central government initiative to invest in digitising the social care sector.

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,209	357
Grants	13,500	8,000
	<hr/> 16,709	<hr/> 8,357
Investment income		
Deposit account interest	1,297	886
Charitable activities		
Resident's fees	1,069,341	914,405
Other income		
Insurance proceeds	-	300
	<hr/>	<hr/>
Total incoming resources	1,087,347	923,948
EXPENDITURE		
Raising donations and legacies		
Professional fees	-	1,250
Charitable activities		
Wages	689,627	653,351
Social security	43,068	31,931
Pensions	11,575	11,163
Staff gift vouchers	-	1,750
Agency staff	23,233	9,492
Premises costs	51,346	60,114
Repairs & maintenance	49,493	26,922
Cleaning & laundry	37,120	37,117
Provisions	36,754	36,254
Landscaping & gardening	3,284	3,092
DBS/registration fees	322	704
Staff training & uniforms	4,258	4,300
Staff travel	814	219
Office costs	20,664	16,914
Depreciation of tangible fixed assets	16,622	20,874
Loss on sale of tangible fixed assets	37,249	6,058
	<hr/> 1,025,429	<hr/> 920,255
Support costs		
Governance costs		
Auditors' remuneration	5,400	-
Carried forward	5,400	-

This page does not form part of the statutory financial statements

**Shirley Old People's Welfare Committee
Limited
Trading as Elizabeth House Care Home**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
Governance costs		
Brought forward	5,400	-
Legal & professional fees	8,646	16,093
Independent Examiner's fees	-	2,250
	<hr/> 14,046	<hr/> 18,343
Total resources expended	<hr/> 1,039,475	<hr/> 939,848
Net income/(expenditure)	<hr/> 47,872 <hr/>	<hr/> (15,900) <hr/>

This page does not form part of the statutory financial statements

Locke Williams Associates LLP
Studio 2
50 – 54 St Pauls Square
Birmingham
B3 1QS

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charity's financial statements for the year ended 31 March 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 11 March 2025 under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
3. All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission .
4. The financial statements are free of material misstatements, including omissions.
5. The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

Internal control and fraud

6. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
7. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.
8. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

9. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

13. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

14. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

15. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

16. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

17. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Each trustees has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Carol D McNidder

Carol D McNidder (Nov 10, 2025 15:21:36 GMT)

Signed on behalf of the board of trustees

Dated : 10 November 2025

Schedule of unadjusted misstatements:

Nature of misstatement & circumstances of its occurrence	Sch. Ref.	Amount of actual / potential misstatement			Adjusted I&E Effect £	Adjusted B/S Effect £	Effect on Audit / Action	
		Factual £	Judgement £	Projected £				
Accrual overstated	J15-6	502			502	502	N A T	
					-	-		
					-	-		
					-	-		
Adjusted for					N6	-	-	
Un adjusted						502	502	

NA

T

Not adjusted

Trivial (below £500)