

PICCADILLY GARDEN LIMITED

England & Wales · Charity number 1170962

Details

Status Registered

Legal form Charitable company

Company number [10395195](#)

Registered 2017-01-03

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

Contact

Address Piccadilly Gardens
Piccadilly
Scotforth
Lancaster
LA1 4PX

Phone 01524847685

Email info@piccadillygarden.com

Website www.piccadillygarden.com

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO PROMOTE SOCIAL INCLUSION AMONGST PEOPLE WITH SPECIAL NEEDS INCLUDING (BUT NOT LIMITED TO) LEARNING DISABILITIES, MENTAL HEALTH ISSUES, AUTISM AND ACQUIRED BRAIN INJURY BY PREVENTING SUCH PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE AND ASSISTING THEM TO INTEGRATE INTO SOCIETY BY TRAINING THEM IN LIFE AND WORK BASED SKILLS. FOR THE PURPOSE OF THIS CLAUSE "SOCIALLY EXCLUDED" MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: ILL HEALTH (PHYSICAL OR MENTAL) AND POOR EDUCATIONAL OR SKILLS ATTAINMENT.

Activities: Day Support Service based in Lancaster, Supporting Adults, and Young People with Learning disabilities, Mental Health issues, Autism and Physical disabilities Activities include education, social skills, work based skills, sports, recreation and health.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Recreation, Other Charitable Purposes
- **Who:** People With Disabilities

Geography

- **Area of benefit:** COUNTYWIDE
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£314,303	£354,941	-	-
2024-09-30	£293,463	£320,799	-	-
2023-09-30	£563,181	£287,581	£637,319	11
2022-09-30	£242,823	£232,343	-	-
2021-09-30	£441,914	£247,767	-	-

Trustees

Name	Role	Appointed
Christine Rowlinson	Chair	2016-11-21
Abigail Mills		2025-06-25
David O'Gorman		2021-04-12
MARK SHACKLETON		2008-10-20
MICHAEL JONES		2008-02-11
STEPHEN HUGHES		1992-04-25
Susan Chesney		2025-04-16

PICCADILLY GARDEN LIMITED

England & Wales - Charity number 1170962

Accounts

PICCADILLY GARDEN LIMITED

(A COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL)

REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30TH SEPTEMBER 2025

COMPANY NUMBER: 10395195

CHARITY NUMBER: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

SCHEDULE OF BOARD OF DIRECTORS/TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2025

Schedule of Board of Directors / Trustees

The Trustees who served during the year and their interest in the share capital of the society were as follows:

Chrissie Rowlinson
John Kirton – *stepped down 19/09/2025*
David O’Gorman
Stephen Hughes
Mike Jones
Mark Shackleton
Susan Chesney
Abi Mills - *appointed 25th June 2025*

Chair Person

Chrissie Rowlinson

Company Secretary

David O’Gorman

Company Treasurer

Stephen Hughes

Staff Representative

Stephen Neaves / Julie Richmond

Registered Office

Piccadilly Garden Ltd, Scotforth, Lancaster, LA1 4PX

Bankers

Barclays Bank plc, 38 Market Street, Lancaster, LA1 1HR

Independent Examiners

CWR, 20 Mannin Way, Lancaster Business Park, Caton Road, Lancaster, LA1 3SW

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2025

Chairperson remarks

It has been another successful year for Piccadilly Support Services. The people we support have remained settled and we continue to see positive outcomes from the service we provide. Our incredible staff team has once again demonstrated their dedication and compassion. Their commitment is what makes Piccadilly Support Services the organisation it is and on behalf of the Trustee Board I want to express our sincere thanks.

I am pleased to report that our accounts remain well balanced. In a challenging economic landscape, we strive for stability and consistency, managing our finances cautiously and responsibly to ensure we can continue to deliver person-centred support. This careful financial management provides us with the security we need to plan confidently for the future.

We were delighted to welcome Abi Mills to the Trustee Board earlier this year. Abi brings a wealth of experience from her role as a local councillor and her leadership in accessibility and inclusion. Her insight is already proving invaluable.

We also said farewell to John Kirton, who has stepped down from his role as Trustee. John has been a valued member of the Board for many years, and we will miss his expertise. We thank him for his service and wish him every success in his next endeavour.

Looking ahead, next year we have plans to further develop the site and improve our facilities for the people we support, ensuring Piccadilly Support Services continues to offer a safe, supportive and enriching environment.

Finally, my thanks go to all our staff, trustees, volunteers, donors and grant funders. Your hard work and generosity make Piccadilly what it is.

Manager's remarks

Piccadilly is a Day Support Service for Young people and adults with learning disabilities; the organisation is over 35 years old and has been a registered charity since January 2017.

A number of key points for this year included re-covering the Polytunnel, the purchase of a new minibus, new laptops / PC's for both staff and those we support, major electrical works across the whole site, as well as introducing Occupational Sick Pay for all staff that have worked with us for over a year.

All these new additions have greatly benefitted the organisation in a number of ways for both those we support and the whole staff team and will continue to do for many years to come.

We have also seen several new people to the service, including People we support and a new member of staff.

This has all been possible due to the Legacy money received back in 2023 and the hard work carried out by the staff team and the Trustees alike.

This year we decided to postpone the new activity room project, replacing orange and green rooms, looking instead at a 2026 summer build instead, though we will need to consider how this will impact the service provided during the build.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2025

Core Values & Principals

While our intent is to serve the people referred to us or those that choose our service, we are aware that our actions may have implications beyond them and affect others. Therefore, we continuously try to be thoughtful, careful and visionary about how and what we do, we feel it is important to highlight the core values of our organisation.

These are;

- *Always doing what we say we will; working together to provide high quality services to meet identified individual needs through a person- centred approach.*
- *To have an in-touch management structure that is both open and transparent in its efforts to deliver quality, value for money services.*
- *Deliver programs, which reflect an effective learning environment that promotes self-help, peer support and professional support within a flexible framework.*
- *Value and support everyone by recognising their individual contributions*
- *Provide a safe and responsive environment that meets people's physical, psychological and emotional needs.*
- *Receive and deliver encouragement, feedback and guidance.*
- *Recognising individual capabilities through ongoing and progressive personal development.*
- *Encourage equality and diversity and treat people with dignity and respect.*
- *Conduct our activities in an environmentally and sustainable way.*

Our Mission:

To be the local service of choice, helping people who need support to develop their potential as individuals.

Our Vision:

A society where everyone is valued.

Grants / Funding received this financial year 2024/2025:

- The Lancaster District Mobility Trust
- Askam's

Summary of the year – October 2024 to September 2025

- **Day Service** - Supporting Adults and Young People with LD / Autism

Utilising reserves to fund the new build project in 2026, which will mean replacing the two older wooden cabins / Activity rooms with more modern and energy efficient buildings that will complement the site as well as provide a warm and comfortable environment for those that access the service.

Investment - we will be looking to find better investment opportunities for our reserves so they can generate a better rate of return than just having it sat in a normal account.

Availability – We are pretty much at capacity in terms of availability on site, most groups now are made up of 4-5 people per day except for the odd group of 3, this is mainly down to availability as well as compatibility of those seeking a service.

We have continued to support people both on site as well as taking them out in to the community, which has been welcomed by both staff and those we support as well as families or carers.

- **Placement Opportunities for Students** – LD nurses, Occupational Therapists, Social Work, Psychologists

We will continue to offer and develop our long-standing connections with the Universities, Colleges, Schools and businesses in our community, offering where we can suitable placements that benefit Piccadilly as well as future and or potential colleagues, creating closer networks and mutual respect for those working in and benefitting social care in our community.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2025

What this means for 2025/2026

New development, this will include two new activity rooms, replacing two older cabins, however, this will have an impact on the day-to-day activities whilst the works are carried out, therefore we will need to carefully manage this process for all those involved.

We will continue to manage the space, the environment, and the people we support in the best way we can ensuring a good level of service is provided and that we ensure that we stay true to our core values.

The Trustees and our incredible staff team continue to look at ways to develop Piccadilly within the financial resources available to us.

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

The Charity Trustees (who are also the Directors of Piccadilly Garden Limited for the purposes of Company Law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINER

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on the 10th December 2025 and signed on behalf of the Board by:

C Rowlinson

S Hughes

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2025

I report on the financial statements of the company for the year ended 30th September 2025 as set out on pages 8 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Companies Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Companies Act

have not been met; or

- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr R Mitchell
 For and on behalf of:

CWR
 Chartered Accountants
 20 Mannin Way
 Lancaster Business Park
 Caton Road
 Lancaster
 LA1 3SW

Date: 17th February 2026

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Notes	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds 2025	Total Funds 2024
INCOME:						
Donations and Grants	2A	243	4,445	-	4,688	4,683
Charitable Activities	4	305,674	-	-	305,674	283,783
Other Trading Activities	2B	-	-	-	-	190
Investments	3	3,941	-	-	3,941	4,807
TOTAL		<u>309,858</u>	<u>4,445</u>	<u>-</u>	<u>314,303</u>	<u>293,463</u>
EXPENDITURE ON:						
Raising Funds	5A	-	-	-	-	-
Charitable Activities	5B	318,118	-	36,823	354,941	320,799
TOTAL		<u>318,118</u>	<u>-</u>	<u>36,823</u>	<u>354,941</u>	<u>320,799</u>
NET INCOME		(8,260)	4,445	(36,823)	(40,638)	(27,336)
Transfers between Funds		(48,122)	-	48,122	-	-
NET MOVEMENT IN FUNDS		<u>(56,382)</u>	<u>4,445</u>	<u>11,299</u>	<u>(40,638)</u>	<u>(27,336)</u>
RECONCILIATION OF FUNDS:						
Total Fund Brought Forward		325,021	-	284,962	609,983	637,319
Total Funds Carried Forward		<u>268,639</u>	<u>4,445</u>	<u>296,261</u>	<u>569,345</u>	<u>609,983</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

All income and expenditure is derived from continuing activities.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET AS AT 30TH SEPTEMBER 2025

	Notes	Total 2025	Total 2024
FIXED ASSETS			
Tangible Assets	10	296,261	284,962
CURRENT ASSETS			
Stock		-	-
Debtors	11	17,750	26,021
Cash at Bank and in Hand		<u>266,226</u>	<u>310,123</u>
		<u>283,976</u>	<u>336,144</u>
CURRENT LIABILITIES			
Creditors:- Amounts Falling Due Within 1 Year	12	<u>10,892</u>	<u>11,123</u>
NET CURRENT ASSETS		<u>273,084</u>	<u>325,021</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		569,345	609,983
Creditors:- Amounts Falling Due After 1 Year		-	-
TOTAL NET ASSETS		<u>569,345</u>	<u>609,983</u>
FUNDS OF THE CHARITY			
Unrestricted Funds	13	59,064	76,146
Designated Funds	14	209,575	248,875
Restricted Funds	15	4,445	-
Fixed Asset Funds	16	296,261	284,962
TOTAL CHARITY FUNDS		<u>569,345</u>	<u>609,983</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The notes at pages 10 to 18 form part of these accounts.

These financial accounts were approved by the Trustees and authorised for issue on the 10th December 2025 and are signed on their behalf by: -

C Rowlinson (Director and Trustee)
Company Registration Number: 10395195
Charity Number: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of Preparation

The financial statements have been prepared 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Piccadilly Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Due to the work being carried out by the company to improve sustainability, sufficient and appropriate evidence has been obtained to support the Trustees view that the Charity Accounts should be prepared on a Going Concern basis.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- Designated funds are unrestricted funds earmarked by the board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms on an appeal.

(c) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The following specific policies are applied to particular categories of income:

- Voluntary income and donations are included in incoming resources when they are receivable.
- Grants are credited to the income and expenditure account as income in the year to which the grant related.
- Grants and donations with conditions attached which must be fulfilled before there is unconditional entitlement to the resources are treated in different ways. Where meeting the conditions is within the Charity’s control and there is sufficient evidence that the conditions will be met, the income is recognised. Where uncertainty exists as to whether the conditions within the Charity’s control can be met the income is not recognised but deferred as a liability until certainty exists that the conditions imposed can be met.
- Income from charitable trading activities is accounted for when earned.
- Investment income is included when receivable.
- Donated goods and services are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Charity is reasonably quantifiable and material. The value placed on these resources is the estimated value to the Charity of the services received.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

(d) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprises of the costs associated with attracting voluntary income and the cost of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the SOFA (Statement of Financial Activities) on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff time, floor area or estimated usage.

(e) Financial instruments

- The Academy Trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Academy Trust and their measurement basis are as follows:
- Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.
- Cash at bank – is classified as a basic financial instrument and is measured at face value.
- Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

(f) Fixed Assets

Individual Fixed Assets costing £100 or more are capitalised at cost.

Depreciation is provided on all Tangible Fixed Assets at rates calculated to write off the costs over their expected useful economic lives.

The principal rates are as follows:

Plant and Equipment	15% Straight Line
Leasehold Improvements	Over 30 years / 10% Straight Line
Motor Vehicles	20% Straight Line

(g) Volunteers and Donated Services and Facilities

The value of services provided by volunteers is not incorporated into these financial statements.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

2A DONATIONS AND GRANTS	Unrestricted	Restricted	2025 Total	2024 Total
Askham's of Lancaster	-	-	-	1,000
The Gregson Community & Arts Centre	-	945	945	-
Lancaster Mobility Trust	-	3,500	3,500	3,500
General donations and fundraising	<u>243</u>	<u>-</u>	<u>243</u>	<u>183</u>
	<u>243</u>	<u>4,445</u>	<u>4,688</u>	<u>4,683</u>

2B OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2025 Total	2024 Total
Sale of other Goods and Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>190</u>

3 INVESTMENTS

Income arises from interest bearing deposit accounts.

PICCADILLY GARDEN LIMITED
(COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

4 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2025 Total	2024 Total
Revenue Grants and Income				
Day Provision	305,674	-	305,674	283,783
TOTAL INCOME FROM CHARITABLE ACTIVITIES	<u>305,674</u>	<u>-</u>	<u>305,674</u>	<u>283,783</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

5 EXPENDITURE

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
A Raising Funds				
Fundraising Costs	-	-	-	-
B Charitable Activities				
Direct Charitable Expenditure				
Wages and Salaries	174,680	-	174,680	148,863
Activities	10,759	-	10,759	9,987
Heat, Light and Water	8,168	-	8,168	11,769
Repairs and Maintenance	10,240	-	10,240	13,820
Bank Charges	13	-	13	13
Hire of Equipment	792	-	792	770
Motoring Expenses	6,634	-	6,634	8,318
Health and Safety	899	-	899	676
Loss on disposal of Fixed Assets	-	1,716	1,716	3,988
Depreciation	-	35,107	35,107	27,973
	<u>212,185</u>	<u>36,823</u>	<u>249,008</u>	<u>226,177</u>
Administrative/Management Expenditure				
Administration/Management Salaries	68,778	-	68,778	63,166
Telephone and Internet Costs	575	-	575	568
Insurance	8,532	-	8,532	7,158
Printing, Postage and Stationery	559	-	559	948
Advertising Marketing and Publicity	284	-	284	269
Sundry Expenses including Computer Costs and Cleaning	16,434	-	16,434	13,211
Bookkeeping and Payroll Fees	5,752	-	5,752	5,598
Professional and Membership Fees	841	-	841	598
Staff Training Costs	1,428	-	1,428	406
	<u>103,183</u>	<u>-</u>	<u>103,183</u>	<u>91,922</u>
Governance Costs				
Independent Examination Fees	2,750	-	2,750	2,700
	<u>2,750</u>	<u>-</u>	<u>2,750</u>	<u>2,700</u>
Total	<u>318,118</u>	<u>36,823</u>	<u>354,941</u>	<u>320,799</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

6 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff costs were as follows:	2025	2024
Wages and Salaries	228,479	198,474
Social Security Costs	10,534	9,606
Pension Costs	<u>4,445</u>	<u>3,949</u>
Total Staff Costs	<u>243,458</u>	<u>212,029</u>

No employee earned £60,000 p.a. or more.

No remuneration or expenses were paid to any Trustee in the current or prior year.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or were reimbursed expenses for the current or prior financial period.

7 STAFF NUMBERS

The average number of employees during the period were as follows:

	2025	2024
Direct Charitable Work	10	8
Administration and Management	3	3

8 RELATED PARTY TRANSACTIONS.

No Trustee or related party has had any personal interest in any contract or transaction entered into by the Charity during the year.

9 CORPORATION TAX

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

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

10 TANGIBLE ASSETS

	Leasehold Land and Buildings	Plant and Equipment	Motor Vehicles	Total
Cost				
At 1 st October 2024	345,985	118,377	47,177	511,539
Additions	-	12,128	35,994	48,122
Disposals	-	(4,291)	-	(4,291)
At 30 th September 2025	<u>345,985</u>	<u>126,214</u>	<u>83,171</u>	<u>555,370</u>
Depreciation				
At 1 st October 2024	121,594	73,638	31,345	226,577
Charge for the period	11,681	11,852	11,574	35,107
On disposal	-	(2,575)	-	(2,575)
At 30 th September 2025	<u>133,275</u>	<u>82,915</u>	<u>42,919</u>	<u>259,109</u>
Net Book Value				
At 30 th September 2025	<u>212,710</u>	<u>43,299</u>	<u>40,252</u>	<u>296,261</u>
At 30 th September 2024	<u>224,392</u>	<u>44,739</u>	<u>15,831</u>	<u>284,962</u>

11 DEBTORS

	2025	2024
Trade debtors	14,201	24,435
Prepayments	1,772	1,586
Other debtors	1,777	-
	<u>17,750</u>	<u>26,021</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2025	2024
Trade creditors	3,081	2,641
Accruals	3,231	3,316
Taxation and Social Security	4,580	5,166
Deferred income	-	-
	<u>10,892</u>	<u>11,123</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

13 UNRESTRICTED FUNDS

	2025	2024
Brought forward	76,146	68,876
Surplus/(deficit) for the period	(8,260)	4,625
Transfer (to)/from designated fund	39,300	51,125
Transfer (to) fixed asset funds	<u>(48,122)</u>	<u>(48,480)</u>
Carried forward	<u>59,064</u>	<u>76,146</u>

14 DESIGNATED FUNDS

	2025	2025
Brought forward	248,875	300,000
Transfer from/(to) unrestricted funds	<u>(39,300)</u>	<u>(51,125)</u>
Carried forward	<u>209,575</u>	<u>248,875</u>

15 RESTRICTED FUNDS

	2025	2024
Brought forward	-	-
Surplus/deficit for the period	4,445	-
Transfer to fixed asset funds	<u>-</u>	<u>-</u>
Carried forward	<u>4,445</u>	<u>-</u>

During the 2022/23 accounting period, the trustees elected to increase the designated fund to £300,000 coinciding with the receipt of the funds from the Mrs P K Rowe legacy. The trustees have agreed to invest part of these funds in improving the charity's infrastructure and during 2024/25 £39,300 (2023/24 £51,125) of these funds were utilised for this purpose. Further infrastructure improvements are planned for 2025/26 and a proportion of the remaining funds will be invested in order to secure the long term future of the charity, protecting against future unexpected costs or shortfalls of income against expenditure.

16 FIXED ASSET FUNDS

	2025	2024
Brought forward	284,962	268,443
Capital income	-	-
Deprecation and profit/loss on disposal	(36,823)	(31,961)
Transfer from other funds	<u>48,122</u>	<u>48,480</u>
Carried forward	<u>296,261</u>	<u>284,962</u>

17 ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds
Tangible Fixed Assets	-	-	296,261	296,261
Current Assets	279,531	4,445	-	283,976
Current Liabilities	<u>(10,892)</u>	<u>-</u>	<u>-</u>	<u>(10,892)</u>
Net Assets at 30 th September 2025	<u>268,639</u>	<u>4,445</u>	<u>296,261</u>	<u>569,345</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

18 ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

	At 01/10/2024	Incoming Funds	Outgoing Funds	Capitalised Assets	At 30/09/2025
The Gregson Community & Arts Centre	-	945	-	-	945
Lancaster Mobility Trust	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>3,500</u>
	<u>-</u>	<u>4,445</u>	<u>-</u>	<u>-</u>	<u>4,445</u>

PICCADILLY GARDEN LIMITED

England & Wales - Charity number 1170962

Accounts

PICCADILLY GARDEN LIMITED

(A COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL)

REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30TH SEPTEMBER 2024

COMPANY NUMBER: 10395195

CHARITY NUMBER: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

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PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

SCHEDULE OF BOARD OF DIRECTORS/TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Schedule of Board of Directors / Trustees

The Trustees who served during the year and their interest in the share capital of the society were as follows:

Chrissie Rowlinson
John Kirton
David O’Gorman
Stephen Hughes
Mike Jones
Mark Shackleton
Sandra Chesney

Chair Person

Chrissie Rowlinson

Vice Chair

John Kirton

Company Secretary

David O’Gorman

Company Treasurer

Stephen Hughes

Staff Representative

Stephen Neaves / Julie Richmond

Registered Office

Piccadilly Garden Ltd, Scotforth, Lancaster, LA1 4PX

Bankers

Barclays Bank plc, 38 Market Street, Lancaster, LA1 1HR

Independent Examiners

CWR Chartered Accountants, 20 Mannin Way, Lancaster Business Park, Caton Road, Lancaster, LA1 3SW

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Chairperson remarks

I am pleased to present the trustee's report for the financial year ending September 2024.

As we reflect on this year's financial performance, I am proud to report that we have taken an optimistic yet sensible approach to managing our resources and respecting the legacy donation received in 2023. Our primary focus has been on investing in smaller initiatives that make a tangible difference to the service we provide daily and to the individuals we support.

At the same time, we are taking a measured approach to larger, long-term projects. We recognise the importance of careful planning and collaboration to ensure these future projects will meet the needs of everyone involved. By actively listening to all voices, especially of those we support, we will continue to build a strong facility and service that will benefit everyone for years to come.

Through this balance of immediate impact and future growth we hope to reflect our commitment to both the people we support and the long-term sustainability of our charity.

Piccadilly's on-going success is down to the dedication and passion of our team and the individuals we support. As always, my admiration and thanks go to them.

Manager's remarks

Piccadilly is primarily a Day Support Service for Young people and adults with learning disabilities, the organisation is over 35 years old and has been a registered charity since January 2017.

This year has felt we have felt less pressure regarding our financial obligations due to the Legacy left to us, which meant we could look more at those we support, and the activities provided, this in turn has helped us increase numbers, which in turn has help us financially.

We have been able to continue to develop Piccadilly, some new equipment was bought earlier on in the year to improve activity sessions for those we support, including new chairs and tables, equipment for the sensory room, new blinds and better lighting.

At the same time, we were also able to purchase a new vehicle, this was meant to replace one of our older vehicles, with wheelchair access.

The latter part of the year we were able to purchase new outdoor seating as well as new IT equipment.

This has all been possible due to the estate of the late Mrs P K Rowe, her Legacy has and will have a huge impact for the years to come at Piccadilly, in addition a new capital works programme is being discussed as well as investment opportunities. We are currently planning on replacing two of the older activity rooms with new one's next summer 2025.

Staffing – Our main core of staff has remained with us, with additional new part time staff being added in, this has worked well and allowed us to carry on without any disruption to the service, we do now have plans for a new part time cleaner role.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Core Values & Principals

While our intent is to serve the people referred to us or those that choose our service, we are aware that our actions may have implications beyond them and affect others. Therefore, we continuously try to be thoughtful, careful and visionary about how and what we do, we feel it is important to highlight the core values of our organisation.

These are;

- *Always doing what we say we will; working together to provide high quality services to meet identified individual needs through a person-centred approach.*
- *To have an in-touch management structure that is both open and transparent in its efforts to deliver quality, value for money services.*
- *Deliver programs, which reflect an effective learning environment that promotes self-help, peer support and professional support within a flexible framework.*
- *Value and support everyone by recognising their individual contributions*
- *Provide a safe and responsive environment that meets people's physical, psychological and emotional needs.*
- *Receive and deliver encouragement, feedback and guidance.*
- *Recognising individual capabilities through ongoing and progressive personal development.*
- *Encourage equality and diversity and treat people with dignity and respect.*
- *Conduct our activities in an environmentally and sustainable way.*

Our Mission:

To be the local service of choice, helping people who need support to develop their potential as individuals.

Our Vision:

A society where everyone is valued

Grants / Funding received this financial year 2023/2024:

- The Lancaster District Mobility Trust
- Askam's of Lancaster

Summary of the year – October 2023 to September 2024

Services at Piccadilly

- **Day Service**

The Day service has changed so much in the last couple of years after Covid, all for the better, in fact all of the changes made have now been adopted by those we support as it is much preferred, the smaller groups are working really well, people are now heard and everyone has a voice, the individual tables have meant everyone gets some 1 to 1 time with a staff member or volunteers, as well as doing activities that suit them, having their own boxes with their activity items in means that they can pick and choose the type of activity they want to do outside of the group activity, this has continued to develop through from the previous year.

Most groups now are made up of 4-5 people per day except for the odd group of 3, this is mainly down to availability as well as compatibility of those seeking a service.

We have continued to support people both on site as well as taking them out the community, which has been welcomed by both staff and those we support as well as families or carers.

Activities on site include, cooking, arts and crafts, horticulture, exercise using our exercise equipment and swings. Of site activities include, cycling, the gym, Pilates, walking, dog walking, trips to museums and railways as well as beaches and nature reserves.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

What this means for 2024/2025

We have made great strides with the funding we received from the Legacy money received in 2023/2024, we have a greater responsibility with regards to the legacy money received, we plan to develop the site, with regards to two of the older activity rooms and replacing them with something newer and more modern.

We will be considering using the legacy money for improvement works to other outdoor spaces as well as additional activity equipment, as well as investing some.

Numbers of people we support has been increasing over the year as well as spaces available, we have increased numbers only due to the compatibility of those in the groups.

Increased costs for services and maintenance are being factored into the next financial year's budget, this will be monitored closely by both the Trustees and the Management team.

In setting our objectives and planning our activities the Trustees have carefully considered the Charity Commission's general guidance on public benefit.

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

The Charity Trustees (who are also the Directors of Piccadilly Garden Limited for the purposes of Company Law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINER

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on the 5th December 2024 and signed on behalf of the Board by:

C Rowlinson

S Hughes

J Kirton

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2024

I report on the financial statements of the company for the year ended 30th September 2024 as set out on pages 8 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Companies Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Companies Act

have not been met; or

- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr R Mitchell

For and on behalf of:

CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Date: 19th December 2024

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	Notes	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds 2024	Total Funds 2023
INCOME:						
Donations and Grants	2A	1,183	3,500	-	4,683	320,989
Charitable Activities	4	283,783	-	-	283,783	241,820
Other Trading Activities	2B	190	-	-	190	-
Investments	3	4,807	-	-	4,807	372
TOTAL		<u>289,963</u>	<u>3,500</u>	<u>-</u>	<u>293,463</u>	<u>563,181</u>
EXPENDITURE ON:						
Raising Funds	5A	-	-	-	-	-
Charitable Activities	5B	285,338	3,500	31,961	320,799	287,581
TOTAL		<u>285,338</u>	<u>3,500</u>	<u>31,961</u>	<u>320,799</u>	<u>287,581</u>
NET INCOME		4,625	-	(31,961)	(27,336)	275,600
Transfers between Funds		(48,480)	-	48,480	-	-
NET MOVEMENT IN FUNDS		<u>(43,855)</u>	<u>-</u>	<u>16,519</u>	<u>(27,336)</u>	<u>275,600</u>
RECONCILIATION OF FUNDS:						
Total Fund Brought Forward		368,876	-	268,443	637,319	361,719
Total Funds Carried Forward		<u>325,021</u>	<u>-</u>	<u>284,962</u>	<u>609,983</u>	<u>637,319</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

All income and expenditure is derived from continuing activities.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET AS AT 30TH SEPTEMBER 2024

	Notes	Total 2024	Total 2023
FIXED ASSETS			
Tangible Assets	10	284,962	268,443
CURRENT ASSETS			
Stock		-	-
Debtors	11	26,021	5,074
Cash at Bank and in Hand		<u>310,123</u>	<u>372,847</u>
		<u>336,144</u>	<u>377,921</u>
CURRENT LIABILITIES			
Creditors:- Amounts Falling Due Within 1 Year	12	<u>11,123</u>	<u>9,045</u>
NET CURRENT ASSETS		<u>325,021</u>	<u>368,876</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		609,983	637,319
Creditors:- Amounts Falling Due After 1 Year		-	-
TOTAL NET ASSETS		<u>609,983</u>	<u>637,319</u>
FUNDS OF THE CHARITY			
Unrestricted Funds	13	76,146	68,876
Designated Funds	14	248,875	300,000
Restricted Funds	15	-	-
Fixed Asset Funds	16	284,962	268,443
TOTAL CHARITY FUNDS		<u>609,983</u>	<u>637,319</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The notes at pages 10 to 18 form part of these accounts.

These financial accounts were approved by the Trustees and authorised for issue on the 5th December 2024 and are signed on their behalf by: -

C Rowlinson (Director and Trustee)
Company Registration Number: 10395195
Charity Number: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of Preparation

The financial statements have been prepared 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Piccadilly Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Due to the work being carried out by the company to improve sustainability, sufficient and appropriate evidence has been obtained to support the Trustees view that the Charity Accounts should be prepared on a Going Concern basis.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- Designated funds are unrestricted funds earmarked by the board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms on an appeal.

(c) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The following specific policies are applied to particular categories of income:

- Voluntary income and donations are included in incoming resources when they are receivable.
- Grants are credited to the income and expenditure account as income in the year to which the grant related.
- Grants and donations with conditions attached which must be fulfilled before there is unconditional entitlement to the resources are treated in different ways. Where meeting the conditions is within the Charity’s control and there is sufficient evidence that the conditions will be met, the income is recognised. Where uncertainty exists as to whether the conditions within the Charity’s control can be met the income is not recognised but deferred as a liability until certainty exists that the conditions imposed can be met.
- Income from charitable trading activities is accounted for when earned.
- Investment income is included when receivable.
- Donated goods and services are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Charity is reasonably quantifiable and material. The value placed on these resources is the estimated value to the Charity of the services received.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

(d) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprises of the costs associated with attracting voluntary income and the cost of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the SOFA (Statement of Financial Activities) on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff time, floor area or estimated usage.

(e) Financial instruments

- The Academy Trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Academy Trust and their measurement basis are as follows:
- Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.
- Cash at bank – is classified as a basic financial instrument and is measured at face value.
- Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

(f) Fixed Assets

Individual Fixed Assets costing £100 or more are capitalised at cost.

Depreciation is provided on all Tangible Fixed Assets at rates calculated to write off the costs over their expected useful economic lives.

The principal rates are as follows:

Plant and Equipment	15% Straight Line
Leasehold Improvements	Over 30 years / 10% Straight Line
Motor Vehicles	20% Straight Line

(g) Volunteers and Donated Services and Facilities

The value of services provided by volunteers is not incorporated into these financial statements.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

2A DONATIONS AND GRANTS	Unrestricted	Restricted	2024 Total	2023 Total
Morrisons Foundation	-	-	-	10,000
LCC Winter Grant	-	-	-	3,811
Askham's of Lancaster	1,000	-	1,000	-
Mrs P K Rowe Legacy	-	-	-	298,624
Lancaster University Wind Turbine Grant	-	-	-	5,000
Lancaster Mobility Trust	-	3,500	3,500	3,500
General donations and fundraising	<u>183</u>	<u>-</u>	<u>183</u>	<u>54</u>
	<u>1,183</u>	<u>3,500</u>	<u>4,683</u>	<u>320,989</u>

2B OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2024 Total	2023 Total
Sale of other Goods and Services	<u>190</u>	<u>-</u>	<u>190</u>	<u>-</u>

3 INVESTMENTS

Income arises from interest bearing deposit accounts.

PICCADILLY GARDEN LIMITED
(COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

4 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2024 Total	2023 Total
Revenue Grants and Income				
Day Provision	283,783	-	283,783	241,820
TOTAL INCOME FROM CHARITABLE ACTIVITIES	<u>283,783</u>	<u>-</u>	<u>283,783</u>	<u>241,820</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

5 EXPENDITURE

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
A Raising Funds				
Fundraising Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
B Charitable Activities				
Direct Charitable Expenditure				
Wages and Salaries	148,863	-	148,863	130,901
Activities	9,987	-	9,987	8,738
Heat, Light and Water	11,769	-	11,769	10,249
Repairs and Maintenance	13,820	-	13,820	12,959
Bank Charges	13	-	13	26
Hire of Equipment	770	-	770	770
Motoring Expenses	4,818	3,500	8,318	3,783
Health and Safety	676	-	676	1,568
Loss on disposal of Fixed Assets	-	3,988	3,988	298
Depreciation	<u>-</u>	<u>27,973</u>	<u>27,973</u>	<u>28,024</u>
	<u>190,716</u>	<u>35,461</u>	<u>226,177</u>	<u>197,316</u>
Administrative/Management Expenditure				
Administration/Management Salaries	63,166	-	63,166	58,194
Telephone and Internet Costs	568	-	568	846
Insurance	7,158	-	7,158	6,104
Printing, Postage and Stationery	948	-	948	972
Advertising Marketing and Publicity	269	-	269	319
Sundry Expenses Including Computer Costs and Cleaning	13,211	-	13,211	12,312
Bookkeeping and Payroll Fees	5,598	-	5,598	5,525
Professional and Membership Fees	598	-	598	3,059
Staff Training Costs	<u>406</u>	<u>-</u>	<u>406</u>	<u>359</u>
	<u>91,922</u>	<u>-</u>	<u>91,922</u>	<u>87,690</u>
Governance Costs				
Independent Examination Fees	<u>2,700</u>	<u>-</u>	<u>2,700</u>	<u>2,575</u>
	<u>2,700</u>	<u>-</u>	<u>2,700</u>	<u>2,575</u>
Total	<u>285,338</u>	<u>35,461</u>	<u>320,799</u>	<u>287,581</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

6 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff costs were as follows:	2024	2023
Wages and Salaries	198,474	178,995
Social Security Costs	9,606	6,732
Pension Costs	<u>3,949</u>	<u>3,368</u>
Total Staff Costs	<u>212,029</u>	<u>189,095</u>

No employee earned £60,000 p.a. or more.

No remuneration or expenses were paid to any Trustee in the current or prior year.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or were reimbursed expenses for the current or prior financial period.

7 STAFF NUMBERS

The average number of employees during the period were as follows:

	2024	2023
Direct Charitable Work	8	8
Administration and Management	3	3

8 RELATED PARTY TRANSACTIONS.

No Trustee or related party has had any personal interest in any contract or transaction entered into by the Charity during the year.

9 CORPORATION TAX

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

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

10 TANGIBLE ASSETS

	Leasehold Land and Buildings	Plant and Equipment	Motor Vehicles	Total
Cost				
At 1 st October 2023	344,016	99,046	28,083	471,145
Additions	1,970	27,416	19,094	48,480
Disposals	-	(8,086)	-	(8,086)
	<u>345,986</u>	<u>118,376</u>	<u>47,177</u>	<u>511,539</u>
Depreciation				
At 1 st October 2023	108,683	66,617	27,402	202,702
Charge for the period	12,911	11,118	3,944	27,973
On disposal	-	(4,098)	-	(4,098)
	<u>121,594</u>	<u>73,637</u>	<u>31,346</u>	<u>226,577</u>
Net Book Value				
At 30 th September 2024	<u>224,392</u>	<u>44,739</u>	<u>15,831</u>	<u>284,962</u>
At 30 th September 2023	<u>235,333</u>	<u>32,429</u>	<u>681</u>	<u>268,443</u>

11 DEBTORS

	2024	2023
Trade debtors	24,435	3,987
Prepayments	1,586	716
Other debtors	-	371
	<u>26,021</u>	<u>5,074</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2024	2023
Trade creditors	2,641	1,809
Accruals	3,316	3,142
Taxation and Social Security	5,166	4,094
Deferred income	-	-
	<u>11,123</u>	<u>9,045</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

13 UNRESTRICTED FUNDS

	2024	2023
Brought forward	68,876	30,466
Surplus for the period	4,625	294,568
Transfer (to)/from designated fund	51,125	(247,598)
Transfer (to) fixed asset funds	<u>(48,480)</u>	<u>(8,560)</u>
Carried forward	<u>76,146</u>	<u>68,876</u>

14 DESIGNATED FUNDS

	2024	2023
Brought forward	300,000	52,402
Transfer from/(to) unrestricted funds	<u>(51,125)</u>	<u>247,598</u>
Carried forward	<u>248,875</u>	<u>300,000</u>

15 RESTRICTED FUNDS

	2024	2023
Brought forward	-	-
Surplus/deficit for the period	-	-
Transfer to fixed asset funds	<u>-</u>	<u>-</u>
Carried forward	<u>-</u>	<u>-</u>

During the 2022/23 period, the trustees elected to increase the designated fund to £300,000 coinciding with the receipt of the funds from the Mrs P K Rowe legacy. The trustees have agreed to invest part of these funds in improving the charity's infrastructure and during 2023/24 £51,125 of these funds were utilised for this purpose. Further infrastructure improvements are planned for 2024/25 and a proportion of the remaining funds will be invested in order to secure the long term future of the charity, protecting against future unexpected costs or shortfalls of income against expenditure.

16 FIXED ASSET FUNDS

	2024	2023
Brought forward	268,443	278,851
Capital income	-	9,354
Deprecation and profit/loss on disposal	(31,961)	(28,322)
Transfer from other funds	48,480	8,560
Carried forward	<u>284,962</u>	<u>268,443</u>

17 ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds
Tangible Fixed Assets	-	-	284,962	284,962
Current Assets	336,144	-	-	336,144
Current Liabilities	<u>(11,123)</u>	<u>-</u>	<u>-</u>	<u>(11,123)</u>
Net Assets at 30 th September 2024	<u>325,021</u>	<u>-</u>	<u>284,962</u>	<u>609,983</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

18 ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

	At 01/10/2023	Incoming Funds	Outgoing Funds	Capitalised Assets	At 30/09/2024
Lancaster Mobility Trust	_____ -	_____ 3,500	_____ (3,500)	_____ -	_____ -
	_____ -	_____ 3,500	_____ (3,500)	_____ -	_____ -

PICCADILLY GARDEN LIMITED

England & Wales - Charity number 1170962

Accounts

PICCADILLY GARDEN LIMITED

(A COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL)

REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30TH SEPTEMBER 2023

COMPANY NUMBER: 10395195

CHARITY NUMBER: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

SCHEDULE OF BOARD OF DIRECTORS/TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Schedule of Board of Directors / Trustees

The Trustees who served during the year and their interest in the share capital of the society were as follows:

Stephen Hughes
Mike Jones
Mark Shackleton
John Kirton
Chrissie Rowlinson
Nicola Horrax
David O’Gorman
Nicola Horrax (Stepped down 27th February 2023)

Chair Person

Chrissie Rowlinson

Vice Chair

John Kirton

Company Secretary

David O’Gorman

Company Treasurer

Stephen Hughes

Staff Representative

Stephen Neaves / Julie Richmond

Registered Office

Piccadilly Garden Ltd, Scotforth, Lancaster, LA1 4PX

Bankers

Barclays Bank plc, 38 Market Street, Lancaster, LA1 1HR

Independent Examiners

CWR Chartered Accountants, 20 Mannin Way, Lancaster Business Park, Caton Road, Lancaster, LA1 3SW

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Chairperson remarks

I am pleased to present the trustee's report for the financial year ending September 2023.

Whilst the global pandemic is (hopefully) largely behind us, in this past 12 months we have experienced the lasting effects of Covid-19, and we continue to have in place measures to protect those that we support and our team. We continue to face global challenges from wars, the cost-of-living crisis, economic turbulence, and the personal challenges we all face in our health; physically, mentally, and overall wellbeing.

As always, our team have risen admirably to the challenges to deliver an exceptional service to those who need us.

The team and those we support have settled well into their new spaces and are enjoying the benefits that the new cabins and welfare block provide. We are now also back to taking advantage of other activities available in the local community to widen the experiences provided to those that we support.

This year we have been given the opportunity to continue the legacy of the late Mrs P K Rowe through a generous donation made to us and other local and national charities. We will honour Mrs Rowe's legacy through careful, considerate spending of the donation in ways that enhance our service to those we support whilst protecting the future of Piccadilly for future years.

Piccadilly's success is down to the dedication and passion of our team and the individuals we support. As always, my admiration and thanks go to them.

Manager's remarks

Piccadilly is primarily a Day Support Service for Young people and adults with learning disabilities, the organisation is over 35 years old and has been a registered charity since January 2017.

Carrying on from the successful grant from the National Lottery and capital works programme we have continued to develop Piccadilly, some new pathways have been created from the main gate into Piccadilly, as well as re surfacing the sensory pathway, thanks to funding from the Lancaster Wind Turbine Community Grant, and the Morrisons Foundation.

Resurfacing work behind the swing area has also been carried out, again all thanks to the grant funders previously mentioned, this area is now ready as an activity space in the spring / summer season.

We have also been very fortunate to be included as one of five beneficiaries of the estate of the late Mrs P K Rowe, her Legacy will have a huge impact for the years to come at Piccadilly, additional capital works are now being discussed as well as investment opportunities. New equipment to improve the experience of those that attend our Service is also being discussed with those we support as well as our staff and volunteers.

Covid impact – though we are still very cautious about Covid we have relaxed our protocols and IPC measures (Infection Prevention Control), so far, we have not been impacted as severely as the previous years with those we support and staff being off ill and impacting on service delivery as well as our financial position.

Staffing – Our main core of staff have remained with us through the difficult period of Covid and adapted really well with new changes that had to be made, we have two full time staff the others are part time, working either 3 or 4 days a week, two of the newer part time staff have left us, which has opened up some vacancies, we are currently utilising our Bank staff to cover these positions, this has worked really well and allowed us to carry on without any disruption to the service.

Since the beginning of this financial year October 2023, we have increased numbers we support, this has been possible due to re-allocating staff as well as new volunteers in the right groups. We have also increased activities both on site and out in the community.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Core Values & Principals

While our intent is to serve the people referred to us or those that choose our service, we are aware that our actions may have implications beyond them and affect others. Therefore, we continuously try to be thoughtful, careful and visionary about how and what we do, we feel it is important to highlight the core values of our organisation.

These are;

- *Always doing what we say we will; working together to provide high quality services to meet identified individual needs through a person- centred approach.*
- *To have an in-touch management structure that is both open and transparent in its efforts to deliver quality, value for money services.*
- *Deliver programs, which reflect an effective learning environment that promotes self-help, peer support and professional support within a flexible framework.*
- *Value and support everyone by recognising their individual contributions*
- *Provide a safe and responsive environment that meets people's physical, psychological and emotional needs.*
- *Receive and deliver encouragement, feedback and guidance.*
- *Recognising individual capabilities through ongoing and progressive personal development.*
- *Encourage equality and diversity and treat people with dignity and respect.*
- *Conduct our activities in an environmentally and sustainable way.*

Our Mission:

To be the local service of choice, helping people who need support to develop their potential as individuals

Our Vision:

A society where everyone is valued

Grants / Funding received this financial year 2022/2023:

- Morrisons Foundation
- Lancashire County Council – Winter Grant
- Lancaster University Wind Turbine Community Grant
- The Lancaster District Mobility Trust
- Legacy Money from the estate of the late Mrs P K Rowe

Summary of the year – October 2022 to September 2023

Services at Piccadilly

• **Day Service**

The Day service has endured the changes made by Covid, in fact most of the changes have now been adopted by those we support as it is much preferred, such as: smaller groups, individual tables, own boxes with their activity items, this have continued through from the previous year.

Most groups now support 4-5 people per day with the exception of the odd group of 3, this is mainly down to availability as well as compatibility of those seeking a service.

Infection Prevention Control or IPC measures are still in use though to a lesser degree than before, some relaxation on measure have now been in place early 2023, regular and more robust cleaning measures are still used, we have continued to support people both on site as well as taking them out the community, which has been welcomed by both staff and those we support as well as families or carers.

Activities on site include, cooking, arts and crafts, horticulture, exercise using our exercise equipment and swings. Of site activities include, cycling, walking, dog walking, trips to museums and railways as well as beaches and nature reserves, we are looking to start up new sessions in October / November that include, Pilates as well as gym sessions.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

What this means for 2023/2024

We have made great strides with the funding we received for the capital development programme in 2022 / 2023, but there is still more we can and will do in 2023 / 2024, we now have a greater responsibility with regards to the legacy money received recently, we plan to invest this wisely as well as use some in the support that we give to those that attend and will attend in the future.

We will be considering using the legacy money for improvement works to 2 of our activity rooms, sensory room, and other outdoor spaces as well as activity equipment and the replacement of one of our vehicles.

Numbers of people we support has been increasing over the year as well as spaces available, we have increased numbers only due to the compatibility of those in the groups.

Increased costs for services and maintenance are being factored into the next financial year's budget, this will be monitored closely by both the Trustees and the Management team.

In setting our objectives and planning our activities the Trustees have carefully considered the Charity Commission's general guidance on public benefit.

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

The Charity Trustees (who are also the Directors of Piccadilly Garden Limited for the purposes of Company Law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINER

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on the 6th December 2023 and signed on behalf of the Board by:

C Rowlinson

S Hughes

J Kirton

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2023

I report on the financial statements of the company for the year ended 30th September 2023 as set out on pages 8 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Companies Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Companies Act

have not been met; or

- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr R Mitchell

For and on behalf of:

CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Date: 20th December 2023

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	Notes	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds 2023	Total Funds 2022
INCOME:						
Donations and Grants	2A	302,489	9,146	9,354	320,989	60,286
Charitable Activities	4	241,820	-	-	241,820	182,515
Other Trading Activities	2B	-	-	-	-	-
Investments	3	372	-	-	372	2
TOTAL		<u>544,681</u>	<u>9,146</u>	<u>9,354</u>	<u>563,181</u>	<u>242,823</u>
EXPENDITURE ON:						
Raising Funds	5A	-	-	-	-	-
Charitable Activities	5B	250,113	9,146	28,322	287,581	232,343
TOTAL		<u>250,113</u>	<u>9,146</u>	<u>28,322</u>	<u>287,581</u>	<u>232,343</u>
NET INCOME		294,568	-	(18,968)	275,600	10,480
Transfers between Funds		(8,560)	-	8,560	-	-
NET MOVEMENT IN FUNDS		<u>286,008</u>	<u>-</u>	<u>(10,408)</u>	<u>275,600</u>	<u>10,480</u>
RECONCILIATION OF FUNDS:						
Total Fund Brought Forward		82,868	-	278,851	361,719	351,239
Total Funds Carried Forward		<u>368,876</u>	<u>-</u>	<u>268,443</u>	<u>637,319</u>	<u>361,719</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

All income and expenditure is derived from continuing activities.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET AS AT 30TH SEPTEMBER 2023

	Notes	Total 2023	Total 2022
FIXED ASSETS			
Tangible Assets	10	268,443	278,851
CURRENT ASSETS			
Stock		-	-
Debtors	11	5,074	28,221
Cash at Bank and in Hand		<u>372,847</u>	<u>70,467</u>
		<u>377,921</u>	<u>98,688</u>
CURRENT LIABILITIES			
Creditors:- Amounts Falling Due Within 1 Year	12	<u>9,045</u>	<u>15,820</u>
NET CURRENT ASSETS		<u>368,876</u>	<u>82,868</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		637,319	361,719
Creditors:- Amounts Falling Due After 1 Year		-	-
TOTAL NET ASSETS		<u>637,319</u>	<u>361,719</u>
FUNDS OF THE CHARITY			
Unrestricted Funds	13	68,876	30,466
Designated Funds	14	300,000	52,402
Restricted Funds	15	-	-
Fixed Asset Funds	16	268,443	278,851
TOTAL CHARITY FUNDS		<u>637,319</u>	<u>361,719</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The notes at pages 10 to 18 form part of these accounts.

These financial accounts were approved by the Trustees and authorised for issue on the 6th December 2023 and are signed on their behalf by: -

C Rowlinson (Director and Trustee)
Company Registration Number: 10395195
Charity Number: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of Preparation

The financial statements have been prepared 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Piccadilly Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Due to the work being carried out by the company to improve sustainability, sufficient and appropriate evidence has been obtained to support the Trustees view that the Charity Accounts should be prepared on a Going Concern basis.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- Designated funds are unrestricted funds earmarked by the board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms on an appeal.

(c) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The following specific policies are applied to particular categories of income:

- Voluntary income and donations are included in incoming resources when they are receivable.
- Grants are credited to the income and expenditure account as income in the year to which the grant related.
- Grants and donations with conditions attached which must be fulfilled before there is unconditional entitlement to the resources are treated in different ways. Where meeting the conditions is within the Charity’s control and there is sufficient evidence that the conditions will be met, the income is recognised. Where uncertainty exists as to whether the conditions within the Charity’s control can be met the income is not recognised but deferred as a liability until certainty exists that the conditions imposed can be met.
- Income from charitable trading activities is accounted for when earned.
- Investment income is included when receivable.
- Donated goods and services are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Charity is reasonably quantifiable and material. The value placed on these resources is the estimated value to the Charity of the services received.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

(d) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprises of the costs associated with attracting voluntary income and the cost of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the SOFA (Statement of Financial Activities) on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff time, floor area or estimated usage.

(e) Financial instruments

- The Academy Trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Academy Trust and their measurement basis are as follows:
- Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.
- Cash at bank – is classified as a basic financial instrument and is measured at face value.
- Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

(f) Fixed Assets

Individual Fixed Assets costing £100 or more are capitalised at cost.

Depreciation is provided on all Tangible Fixed Assets at rates calculated to write off the costs over their expected useful economic lives.

The principal rates are as follows:

Plant and Equipment	15% Straight Line
Leasehold Improvements	Over 30 years / 10% Straight Line
Motor Vehicles	20% Straight Line

(g) Volunteers and Donated Services and Facilities

The value of services provided by volunteers is not incorporated into these financial statements.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

2A DONATIONS AND GRANTS	Unrestricted	Restricted	2023 Total	2022 Total
Morrisons Foundation	-	10,000	10,000	-
LCC Winter Grant	3,811	-	3,811	-
LCC Infection Control Fund	-	-	-	5,368
Mrs P K Rowe Legacy	298,624	-	298,624	-
National Lottery Awards for All Programme	-	-	-	6,600
National Lottery Reaching Communities Grant	-	-	-	25,713
Primrose Trust	-	-	-	14,242
Lancaster University Wind Turbine Grant	-	5,000	5,000	-
Lancaster Mobility Trust	-	3,500	3,500	-
Kickstart Scheme	-	-	-	7,862
General donations and fundraising	54	-	54	501
	<u>302,489</u>	<u>18,500</u>	<u>320,989</u>	<u>60,286</u>

2B OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2023 Total	2022 Total
Sale of Goods and Services	-	-	-	-

3 INVESTMENTS

Income arises from interest bearing deposit accounts.

PICCADILLY GARDEN LIMITED
(COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

4 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023 Total	2022 Total
Revenue Grants and Income				
Day Provision	241,820	-	241,820	182,515
TOTAL INCOME FROM CHARITABLE ACTIVITIES	<u>241,820</u>	<u>-</u>	<u>241,820</u>	<u>182,515</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

5 EXPENDITURE

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
A Raising Funds				
Fundraising Costs	-	-	-	-
B Charitable Activities				
Direct Charitable Expenditure				
Wages and Salaries	130,901	-	130,901	95,661
Activities	3,092	5,646	8,738	5,327
Heat, Light and Water	10,249	-	10,249	6,366
Repairs and Maintenance	12,959	-	12,959	5,400
Bank Charges	26	-	26	18
Hire of Equipment	770	-	770	1,011
Motoring Expenses	283	3,500	3,783	3,508
Health and Safety	1,568	-	1,568	1,680
Loss on disposal of Fixed Assets	-	298	298	465
Depreciation	-	28,024	28,024	27,981
	<u>159,848</u>	<u>37,468</u>	<u>197,316</u>	<u>147,417</u>
Administrative/Management Expenditure				
Administration/Management Salaries	58,194	-	58,194	55,962
Telephone and Internet Costs	846	-	846	1,455
Insurance	6,104	-	6,104	6,286
Printing, Postage and Stationery	972	-	972	498
Advertising Marketing and Publicity	319	-	319	239
Sundry Expenses Including Computer Costs and Cleaning	12,312	-	12,312	9,437
Bookkeeping and Payroll Fees	5,525	-	5,525	5,630
Professional and Membership Fees	3,059	-	3,059	2,592
Staff Training Costs	359	-	359	377
	<u>87,690</u>	<u>-</u>	<u>87,690</u>	<u>82,476</u>
Governance Costs				
Independent Examination Fees	2,575	-	2,575	2,450
	<u>2,575</u>	<u>-</u>	<u>2,575</u>	<u>2,450</u>
Total	<u>250,113</u>	<u>37,468</u>	<u>287,581</u>	<u>232,343</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

6 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff costs were as follows:	2023	2022
Wages and Salaries	178,995	144,828
Social Security Costs	6,732	4,235
Pension Costs	<u>3,368</u>	<u>2,560</u>
Total Staff Costs	<u>189,095</u>	<u>151,623</u>

No employee earned £60,000 p.a. or more.

No remuneration or expenses were paid to any Trustee in the current or prior year.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or were reimbursed expenses for the current or prior financial period.

7 STAFF NUMBERS

The average number of employees during the period were as follows:

	2023	2022
Direct Charitable Work	8	6
Administration and Management	3	3

8 RELATED PARTY TRANSACTIONS.

No Trustee or related party has had any personal interest in any contract or transaction entered into by the Charity during the year.

9 CORPORATION TAX

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

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

10 TANGIBLE ASSETS

	Leasehold Land and Buildings	Plant and Equipment	Motor Vehicles	Total
Cost				
At 1 st October 2022	334,662	92,615	28,083	455,360
Additions	9,354	8,560	-	17,914
Disposals	-	(2,129)	-	(2,129)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 th September 2023	<u>344,016</u>	<u>99,046</u>	<u>28,083</u>	<u>471,145</u>
Depreciation				
At 1 st October 2022	92,203	60,059	24,247	176,509
Charge for the period	16,480	8,389	3,155	28,024
On disposal	-	(1,831)	-	(1,831)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 th September 2023	108,683	66,617	27,402	202,702
Net Book Value				
At 30 th September 2023	<u>235,333</u>	<u>32,429</u>	<u>681</u>	<u>268,443</u>
At 30 th September 2022	<u>242,459</u>	<u>32,556</u>	<u>3,836</u>	<u>278,851</u>

11 DEBTORS

	2023	2022
Trade debtors	3,987	6,627
Prepayments	716	1,990
Other debtors	371	19,604
	<u>5,074</u>	<u>28,221</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2023	2022
Trade creditors	1,809	1,086
Accruals	3,142	3,164
Taxation and Social Security	4,094	1,570
Deferred income	-	10,000
	<u>9,045</u>	<u>15,820</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

13 UNRESTRICTED FUNDS

	2023	2022
Brought forward	30,466	9,833
Surplus for the period	294,568	13,213
Transfer (to) designated fund	(247,598)	17,978
Transfer (to) fixed asset funds	<u>(8,560)</u>	(10,558)
Carried forward	<u>68,876</u>	<u>30,466</u>

14 DESIGNATED FUNDS

	2023	2022
Brought forward	52,402	70,380
Transfer from unrestricted funds	<u>247,598</u>	<u>(17,978)</u>
Carried forward	<u>300,000</u>	<u>52,402</u>

15 RESTRICTED FUNDS

	2023	2022
Brought forward	-	-
Surplus/deficit for the period	-	-
Transfer to fixed asset funds	<u>-</u>	<u>-</u>
Carried forward	<u>-</u>	<u>-</u>

During the 2022/23 period, the trustees have elected to increase the designated fund to £300,000 coinciding with the receipt of the funds from the Mrs P K Rowe legacy. The trustees have agreed to invest part of these funds in improving the charity's infrastructure in 2023/24, the remaining funds will be invested in order to secure the long term future of the charity, protecting against future unexpected costs or shortfalls of income against expenditure.

16 FIXED ASSET FUNDS

	2023	2022
Brought forward	278,851	271,026
Capital income	9,354	25,713
Deprecation and profit/loss on disposal	(28,322)	(28,446)
Transfer from other funds	<u>8,560</u>	<u>10,558</u>
Carried forward	<u>268,443</u>	<u>278,851</u>

17 ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds
Tangible Fixed Assets	-	-	268,443	268,443
Current Assets	377,921	-	-	377,921
Current Liabilities	<u>(9,045)</u>	<u>-</u>	<u>-</u>	<u>(9,045)</u>
Net Assets at 30 th September 2023	<u>368,876</u>	<u>-</u>	<u>268,443</u>	<u>637,319</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

18 ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

	At 01/10/2022	Incoming Funds	Outgoing Funds	Capitalised Assets	At 30/09/2023
Morrison's Foundation	-	10,000	(5,646)	(4,354)	-
Lancaster University Grant		5,000	-	(5,000)	-
Lancaster Mobility Trust	<u>-</u>	<u>3,500</u>	<u>(3,500)</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>18,500</u>	<u>(9,146)</u>	<u>(9,354)</u>	<u>-</u>

PICCADILLY GARDEN LIMITED

England & Wales - Charity number 1170962

Accounts

PICCADILLY GARDEN LIMITED

(A COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL)

REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30TH SEPTEMBER 2022

COMPANY NUMBER: 10395195

CHARITY NUMBER: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

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PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

SCHEDULE OF BOARD OF DIRECTORS/TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Schedule of Board of Directors / Trustees

The Trustees who served during the year and their interest in the share capital of the society were as follows:

Stephen Hughes
Mike Jones
Mark Shackleton
John Kirton
Chrissie Rowlinson
Nicola Horrax
David O’Gorman
Pam Hayes (Stepped down 26th September 2022)
Janie Kirkman (Stepped down 15th December 2021)

Chair Person

Chrissie Rowlinson

Vice Chair

John Kirton

Company Secretary

Janie Kirkman

Company Treasurer

Stephen Hughes

Staff Representative

By Rota

Registered Office

Piccadilly Garden Ltd, Scotforth, Lancaster, LA1 4PX

Bankers

Barclays Bank plc, 38 Market Street, Lancaster, LA1 1HR

Independent Examiners

CWR Chartered Accountants, 20 Mannin Way, Lancaster Business Park, Caton Road, Lancaster, LA1 3SW

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Chairperson remarks

I am pleased to present the trustee's report for the financial year ending September 2022.

The year has yet again been an eventful one and the team are still dealing with the daily impact of the pandemic. Our main priority is to keep those that we support safe, and the team have adapted admirably to the changes required of them to ensure this happens, both on and off site as we slowly return to other wider activities.

Our site, thanks to the building work supported by The National Lottery, Reaching Communities Fund, is better than it's ever been. The purpose-built activity cabins, welfare block, as well as exciting outdoor areas and better access now mean that we can provide our activities in these fantastic spaces in comfort and style! The building work inevitably came with challenges and disruption so I would like to say thank you to the whole team for their perseverance and support during this time.

Piccadilly is only what it is through the efforts and enthusiasm of the team and of those who we support. And whilst we now have amazing facilities, it is the people in them that bring them to life. The future is bright for Piccadilly, we recognise that we are still facing difficult times ahead, but I know that the team, along with the support of the Board of Trustees will rise to the challenges and ensure that we can provide the daily support and meaningful activities to those that need it.

Manager's remarks

Piccadilly is primarily a Day Support Service for Young people and adults with learning disabilities, the organisation is over 30 years old and has been a registered charity since January 2017.

Piccadilly has been using the capital grants from The National Lottery and Primrose Trust to make some significant capital improvements this year, the works have now been signed off, they included New Gates (entrance and exit), new Carpark, 2 new Activity rooms, new welfare block, accessible pathways, outdoor gym equipment and improvements to the interior of all of the activity rooms. Smaller projects have also been planned; these include a new accessible pathway from the new gate into the site as well as a new outdoor activity space behind the Polytunnels.

Covid impact – we have still been working under IPC measures (Infection Prevention Control) due to the high risk of Covid and its impact on the way we work, day to day. We are now working with 4 cohorts / groups that are independent from one another and have their own activities planned throughout the week. This reduces the impact on Piccadilly and its finances should someone we support, or a staff member gets Covid, and we have to close a group rather than close the whole service.

Staff are still required to wear masks when working in close proximity of those we support, as well as the use of gloves and hand sanitiser, these are all common place when working with and supporting those that attend. The new layout for all activity rooms as well as the welfare block have helped in keeping infection rates to a minimum. We are using CO2 monitors in most activity spaces; this helps with identifying when more ventilation is required and again helps with keeping infection rates down.

Since the beginning of this financial year October 2022, we have increased numbers we support due mainly to the new activity rooms, these have only been in use from January 2022 due to delays due to Covid. We have also increased activities both on site and out in the community.

Core Values & Principals

While our intent is to serve the people referred to us or those that choose our service, we are aware that our actions may have implications beyond them and affect others. Therefore, we continuously try to be thoughtful, careful and visionary about how and what we do, we feel it is important to highlight the core values of our organisation.

These are;

- *Always doing what we say we will; working together to provide high quality services to meet identified individual needs through a person- centred approach.*
- *To have an in-touch management structure that is both open and transparent in its efforts to deliver quality, value for money services.*
- *Deliver programs, which reflect an effective learning environment that promotes self-help, peer support and professional support within a flexible framework.*
- *Value and support everyone by recognising their individual contributions*
- *Provide a safe and responsive environment that meets people's physical, psychological and emotional needs.*
- *Receive and deliver encouragement, feedback and guidance.*

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

- *Recognising individual capabilities through ongoing and progressive personal development.*
- *Encourage equality and diversity and treat people with dignity and respect.*
- *Conduct our activities in an environmentally and sustainable way.*

Our Mission:

To be the local service of choice, helping people who need support to develop their potential as individuals

Our Vision:

A society where everyone is valued

Grants / Funding received this financial year 2021/2022:

- National Lottery Reaching Communities Grant
- Primrose Trust
- Lancashire County Council – Income Support Fund
- National Lottery Awards for All
- Lancaster University Wind Turbine Community Grant

Summary of the year – October 2021 to September 2022

Services at Piccadilly

- **Day Service**

This is the only service we run; we have increased from 3 cohorts to 4 cohorts as from January 2022 we have increased the ability of supporting 3 people in each group to 4, with careful management as well as increased staffing levels, however there are still some places available to be filled on certain days.

Infection Prevention Control or IPC measure have been in place since October 2020, this includes the wearing of PPE, sanitising stations, smaller groups, social distancing, regular testing and regular and more robust cleaning measures, we have moved to supporting people both on site as well as taking them out the community!

Activities on site include, cooking, baking, arts and crafts, horticulture, exercise using our newly funded exercise equipment and swings. Of site activities include, cycling, walking, dog walking, trips to museums and railways as well as beaches and nature reserves.

2021/2022 - Restructuring due to Covid

- **Staffing**

A number of staff have reduced their days from 5 to 4, allowing us to employ more support staff, the Kickstart scheme allowed us to trial one young person, who we then employed 5 days a week.

- **Volunteers**

We have 2 volunteers that help support the groups on a Tuesday, they are invaluable members of the team, allowing the groups to do more and access more activities off site.

What this means for 2022/2023

There is a much brighter future for Piccadilly with all the new infrastructure afforded to us from grants received, and we have increased the numbers we support, there will be lots of challenges ahead and there are still lots of improvement works we could do on the site, such as: - increasing indoor spaces, replacing older activity cabins, increased accessible pathways, energy efficiency improvements etc. this only comes with either guaranteed income or grant support.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

We are looking at ways in which we can guarantee monthly income, with Service users agreements in place for those on direct payments and/or self-funders, we are also in talks with Lancashire County Council, who have agreed to look at a 'Pay on Plan' agreement for those that attend, as currently those that don't attend for any reason means we don't get paid for the missed days, and with Covid this has had a huge impact on our monthly/yearly income.

The management team are also looking at potential grants to help with capital works as well as revenue income to help with our overheads and activity costs.

We do have to consider increased energy costs and fuel prices that could impact Piccadilly in the coming months / years going forward, this is being monitored closely by both the Trustees and the Management team.

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

The Charity Trustees (who are also the Directors of Piccadilly Garden Limited for the purposes of Company Law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINER

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on the 7th December 2022 and signed on behalf of the Board by:

C Rowlinson

S Hughes

J Kirton

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2022

I report on the financial statements of the company for the year ended 30th September 2022 as set out on pages 8 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Companies Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Companies Act

have not been met; or

- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr R Mitchell

For and on behalf of:

CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Date: 9th December 2022

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

	Notes	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds 2022	Total Funds 2021
INCOME:						
Donations and Grants	2A	28,211	6,362	25,713	60,286	354,623
Charitable Activities	4	182,515	-	-	182,515	86,814
Other Trading Activities	2B	-	-	-	-	466
Investments	3	22	-	-	22	11
TOTAL		<u>210,748</u>	<u>6,362</u>	<u>25,713</u>	<u>242,823</u>	<u>441,914</u>
EXPENDITURE ON:						
Raising Funds	5A	-	-	-	-	-
Charitable Activities	5B	197,535	6,362	28,446	232,343	247,767
TOTAL		<u>197,535</u>	<u>6,362</u>	<u>28,446</u>	<u>232,343</u>	<u>247,767</u>
NET INCOME		13,213	-	(2,733)	10,480	194,147
Transfers between Funds		(10,558)	-	10,558	-	-
NET MOVEMENT IN FUNDS		<u>2,655</u>	<u>-</u>	<u>7,825</u>	<u>10,480</u>	<u>194,147</u>
RECONCILIATION OF FUNDS:						
Total Fund Brought Forward		80,213	-	271,026	351,239	157,092
Total Funds Carried Forward		<u>82,868</u>	<u>-</u>	<u>278,851</u>	<u>361,719</u>	<u>351,239</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

All income and expenditure is derived from continuing activities.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET AS AT 30TH SEPTEMBER 2022

	Notes	Total 2022	Total 2021
FIXED ASSETS			
Tangible Assets	10	278,851	263,371
CURRENT ASSETS			
Stock		-	-
Debtors	11	28,221	7,730
Cash at Bank and in Hand		<u>70,467</u>	<u>88,863</u>
		<u>98,688</u>	<u>96,593</u>
CURRENT LIABILITIES			
Creditors:- Amounts Falling Due Within 1 Year	12	<u>15,820</u>	<u>8,725</u>
NET CURRENT ASSETS		<u>82,868</u>	<u>87,868</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		361,719	351,239
Creditors:- Amounts Falling Due After 1 Year		-	-
TOTAL NET ASSETS		<u>361,719</u>	<u>351,239</u>
FUNDS OF THE CHARITY			
Unrestricted Funds	13	30,466	9,833
Designated Funds	14	52,402	70,380
Restricted Funds	15	-	-
Fixed Asset Funds	16	278,851	271,026
TOTAL CHARITY FUNDS		<u>361,719</u>	<u>351,239</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The notes at pages 10 to 18 form part of these accounts.

These financial accounts were approved by the Trustees and authorised for issue on the 7th December 2022 and are signed on their behalf by: -

C Rowlinson (Director and Trustee)
Company Registration Number: 10395195
Charity Number: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of Preparation

The financial statements have been prepared 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Piccadilly Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Due to the work being carried out by the company to improve sustainability, sufficient and appropriate evidence has been obtained to support the Trustees view that the Charity Accounts should be prepared on a Going Concern basis.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- Designated funds are unrestricted funds earmarked by the board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms on an appeal.

(c) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The following specific policies are applied to particular categories of income:

- Voluntary income and donations are included in incoming resources when they are receivable.
- Grants are credited to the income and expenditure account as income in the year to which the grant related.
- Grants and donations with conditions attached which must be fulfilled before there is unconditional entitlement to the resources are treated in different ways. Where meeting the conditions is within the Charity’s control and there is sufficient evidence that the conditions will be met, the income is recognised. Where uncertainty exists as to whether the conditions within the Charity’s control can be met the income is not recognised but deferred as a liability until certainty exists that the conditions imposed can be met.
- Income from charitable trading activities is accounted for when earned.
- Investment income is included when receivable.
- Donated goods and services are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Charity is reasonably quantifiable and material. The value placed on these resources is the estimated value to the Charity of the services received.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

(d) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprises of the costs associated with attracting voluntary income and the cost of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the SOFA (Statement of Financial Activities) on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff time, floor area or estimated usage.

(e) Financial instruments

- The Academy Trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Academy Trust and their measurement basis are as follows:
- Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.
- Cash at bank – is classified as a basic financial instrument and is measured at face value.
- Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

(f) Fixed Assets

Individual Fixed Assets costing £100 or more are capitalised at cost.

Depreciation is provided on all Tangible Fixed Assets at rates calculated to write off the costs over their expected useful economic lives.

The principal rates are as follows:

Plant and Equipment	15% Straight Line
Leasehold Improvements	Over 30 years / 10% Straight Line
Motor Vehicles	20% Straight Line

(g) Volunteers and Donated Services and Facilities

The value of services provided by volunteers is not incorporated into these financial statements.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

2A DONATIONS AND GRANTS	Unrestricted	Restricted	2022 Total	2021 Total
Coronavirus Job Retention Scheme	-	-	-	32,478
LCC Income Generation Scheme	-	-	-	35,424
LCC Infection Control Fund	5,368	-	5,368	10,887
National Lottery Covid Community Support Fund	-	-	-	89,006
National Lottery Awards for All Programme	6,600	-	6,600	-
National Lottery Reaching Communities Grant	-	25,713	25,713	172,382
Primrose Trust	14,242	-	14,242	4,866
Albert Hunt Trust	-	-	-	2,000
Duchy of Lancaster Benevolent Fund	-	-	-	5,000
Kickstart Scheme	1,500	6,362	7,862	-
Francis C Scott Charitable Trust	-	-	-	833
General donations and fundraising	<u>501</u>	<u>-</u>	<u>501</u>	<u>1,747</u>
	<u>28,211</u>	<u>32,075</u>	<u>60,286</u>	<u>354,623</u>

2B OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2022 Total	2021 Total
Sale of Goods and Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>466</u>

3 INVESTMENTS

Income arises from interest bearing deposit accounts.

PICCADILLY GARDEN LIMITED
(COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

4 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022 Total	2021 Total
Revenue Grants and Income				
Day Provision	182,515	-	182,515	86,814
TOTAL INCOME FROM CHARITABLE ACTIVITIES	<u>182,515</u>	<u>-</u>	<u>182,515</u>	<u>86,814</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

5 EXPENDITURE

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
A Raising Funds				
Fundraising Costs	-	-	-	-
B Charitable Activities				
Direct Charitable Expenditure				
Purchase of Goods for Resale	-	-	-	1,625
Wages and Salaries	89,299	6,362	95,661	108,519
Activities	5,327	-	5,327	4,516
Heat, Light and Water	6,366	-	6,366	5,496
Repairs and Maintenance	5,400	-	5,400	15,440
Bank Charges	18	-	18	43
Hire of Equipment	1,011	-	1,011	871
Motoring Expenses	3,508	-	3,508	1,757
Health and Safety	1,680	-	1,680	1,803
Loss on disposal of Fixed Assets	-	465	465	-
Depreciation	-	27,981	27,981	21,509
	<u>112,609</u>	<u>34,808</u>	<u>147,417</u>	<u>161,579</u>
Administrative/Management Expenditure				
Administration/Management Salaries	55,962	-	55,962	55,764
Telephone and Internet Costs	1,455	-	1,455	1,094
Insurance	6,286	-	6,286	6,644
Printing, Postage and Stationery	498	-	498	485
Advertising Marketing and Publicity	239	-	239	223
Sundry Expenses Including Computer Costs and Cleaning	9,437	-	9,437	10,793
Bookkeeping and Payroll Fees	5,630	-	5,630	5,389
Professional and Membership Fees	2,592	-	2,592	3,101
Staff Training Costs	377	-	377	320
	<u>82,476</u>	<u>-</u>	<u>82,476</u>	<u>83,813</u>
Governance Costs				
Independent Examination Fees	2,450	-	2,450	2,375
	<u>2,450</u>	<u>-</u>	<u>2,450</u>	<u>2,375</u>
Total	<u>197,535</u>	<u>34,808</u>	<u>232,343</u>	<u>247,767</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

6 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff costs were as follows:	2022	2021
Wages and Salaries	144,828	156,108
Social Security Costs	4,235	5,575
Pension Costs	<u>2,560</u>	<u>2,600</u>
Total Staff Costs	<u>151,623</u>	<u>164,283</u>

No employee earned £60,000 p.a. or more.

No remuneration or expenses were paid to any Trustee in the current or prior year.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or were reimbursed expenses for the current or prior financial period.

7 STAFF NUMBERS

The average number of employees during the period were as follows:

	2022	2021
Direct Charitable Work	6	6
Administration and Management	3	3

8 RELATED PARTY TRANSACTIONS.

No Trustee or related party has had any personal interest in any contract or transaction entered into by the Charity during the year.

9 CORPORATION TAX

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

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

10 TANGIBLE ASSETS

	Leasehold Land and Buildings	Plant and Equipment	Motor Vehicles	Total
Cost				
At 1 st October 2021	304,027	81,545	28,083	413,655
Additions	30,635	13,292	-	43,927
Disposals	-	(2,222)	-	(2,222)
	<u>334,662</u>	<u>92,615</u>	<u>28,083</u>	<u>455,360</u>
Depreciation				
At 1 st October 2021	74,609	54,583	21,092	150,284
Charge for the period	17,594	7,233	3,155	27,982
On disposal	-	(1,757)	-	(1,757)
	<u>92,203</u>	<u>60,059</u>	<u>24,247</u>	<u>176,509</u>
Net Book Value				
At 30 th September 2022	<u>242,459</u>	<u>32,556</u>	<u>3,836</u>	<u>278,851</u>
At 30 th September 2021	<u>229,418</u>	<u>26,962</u>	<u>6,991</u>	<u>263,371</u>

11 DEBTORS

	2022	2021
Trade debtors	6,627	4,853
Prepayments	1,990	1,769
Other debtors	19,604	1,108
	<u>28,221</u>	<u>7,730</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2022	2021
Trade creditors	1,086	2,915
Accruals	3,164	3,695
Taxation and Social Security	1,570	2,115
Deferred income	10,000	-
	<u>15,820</u>	<u>8,725</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

13 UNRESTRICTED FUNDS

	2022	2021
Brought forward	9,833	18,088
Surplus for the period	13,213	43,274
Transfer (to) designated fund	17,978	(9,017)
Transfer (to) fixed asset funds	<u>(10,558)</u>	<u>(42,512)</u>
Carried forward	<u>30,466</u>	<u>9,833</u>

14 DESIGNATED FUNDS

	2022	2021
Brought forward	70,380	61,363
Transfer from unrestricted funds	<u>(17,978)</u>	<u>9,017</u>
Carried forward	<u>52,402</u>	<u>70,380</u>

15 RESTRICTED FUNDS

	2022	2021
Brought forward	-	-
Surplus/deficit for the period	-	-
Transfer to fixed asset funds	<u>-</u>	<u>-</u>
Carried forward	<u>-</u>	<u>-</u>

Previously the trustees transferred an amount of £100,000 to designated funds to represent approximately six months running costs. During the 2021/2022 accounting period the trustees have transferred £17,978 of these funds from the designated funds.

16 FIXED ASSET FUNDS

	2022	2021
Brought forward	271,026	77,641
Capital income	25,713	172,382
Deprecation and profit/loss on disposal	(28,446)	(21,509)
Transfer from other funds	<u>10,558</u>	<u>42,512</u>
Carried forward	<u>278,851</u>	<u>271,026</u>

17 ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds
Tangible Fixed Assets	-	-	278,851	278,851
Current Assets	98,688	-	-	98,688
Current Liabilities	<u>(15,820)</u>	<u>-</u>	<u>-</u>	<u>(15,820)</u>
Net Assets at 30 th September 2022	<u>82,868</u>	<u>-</u>	<u>278,851</u>	<u>361,719</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

18 ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

	At 01/10/2021	Incoming Funds	Outgoing Funds	Capitalised Assets	At 30/09/2022
Kickstart Scheme	-	<u>6,362</u>	<u>(6,362)</u>	-	-
	-	-	-	-	-

PICCADILLY GARDEN LIMITED

England & Wales - Charity number 1170962

Accounts

PICCADILLY GARDEN LIMITED

(A COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL)

REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30TH SEPTEMBER 2021

COMPANY NUMBER: 10395195

CHARITY NUMBER: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

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PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

SCHEDULE OF BOARD OF DIRECTORS/TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Schedule of Board of Directors / Trustees

The Trustees who served during the year and their interest in the share capital of the society were as follows:

Stephen Hughes
Janie Kirkman
Mike Jones
Mark Shackleton
John Kirton
Tony Lamb (stepped down 14th December 2020)
Chrissie Rowlinson
Nicola Horrax
Pamela Hayes
David O’Gorman (appointed 12th April 2021)

Chair Person

Chrissie Rowlinson

Vice Chair

John Kirton

Company Secretary

Janie Kirkman

Company Treasurer

Stephen Hughes

People We Support Representative

By James Sweetman

Staff Representative

By Rota

Registered Office

Piccadilly Garden Ltd, Scotforth, Lancaster, LA1 4PX

Bankers

Barclays Bank plc, 38 Market Street, Lancaster, LA1 1HR

Independent Examiners

CWR Chartered Accountants, 20 Mannin Way, Lancaster Business Park, Caton Road, Lancaster, LA1 3SW

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Chairperson remarks

The year-end report is an opportunity to look back over what we have achieved during the last year and what has continued to be a very turbulent period. But with that came the opportunity to reassess what was core to Piccadilly, namely day services. It enabled us to re-structure and concentrate on our primary service, although regretfully a staff re-structure was necessary to facilitate this.

The team have worked admirably in challenging situations, and we are grateful for all their efforts.

The capital build project funded by the National Lottery's Reaching Communities Fund is a tremendous outcome achieved purely by the hard work, determination and resilience of Stephen our Manager and John, Vice Chair of the Board of Trustees. These new facilities provide the strongest foundations to build and grow Piccadilly when the environment allows. It should not be overlooked that this achievement is set against worldwide raw material shortages and dramatic price increases.

In such turbulent times simply keeping going requires strength and determination and this has been delivered by every member of our staff team, we are still here, we are delivering our services and support to those that need it most and we have the building blocks to emerge from this global pandemic stronger than ever and this is testament to those that we support, our team and our trustees.

About Piccadilly Garden Limited

Piccadilly is primarily a Day Support Service for Young people and adults with learning disabilities, the organisation is over 30 years old and has been a registered charity since January 2017.

Piccadilly found itself closed due to Covid from 19th March 2020 to 19th October 2020, during that initial 7 months we were unsure of what may lie in store for Piccadilly, a lot of difficult decisions had to be made including the scaling back of the service we offered so we could concentrate on our core business; Day support! With the ongoing changes we had to also reduce the number of people we supported based on advice from central government, department of health and LCC, this meant supporting less than half the levels pre covid, it also meant that we had only one source of income.

Whilst we were closed, we were offered a lifeline from LCC in the form of financial support, we also had help from a National Lottery Grant to help towards covering our overheads and staffing costs, other smaller grants were awarded too, which helped with keeping Piccadilly open and running, however, with all these changes and restructuring we were forced to make a number of redundancies in October 2020.

During our initial closure the whole of the Piccadilly site had to be changed in line with IPC measures (Infection Prevention Control) which meant stripping out all the activity spaces and totally redesigning them in order to accommodate a 2-meter distancing measure. All this work was carried out whilst we were closed in readiness to start accepting people back.

We re-opened on 19th October, it was a very different Piccadilly for both staff and those we supported, many restrictions were put in place to safeguard everyone from Covid, new ways of working included the wearing of PPE, regular testing, sanitising stations, social distancing, smaller groups, more regular cleaning including a daily deep clean.

Only 2 months later on the 18th December we closed for Christmas, however we found ourselves closing our doors again for a further 3 months due to another national lockdown, again Covid related.

We re-opened again on 22nd March 2021, at this point some work had already started on our new Capital works programme, there were many setbacks, due to Covid, including material shortages, delayed start dates for building works etc. but by June 2020 we had the welfare block on site followed by the new biodisc, electrics, and access, which allowed us the use of this long-time awaited toilet and kitchen facilities. After this came the two new activity cabins and carpark area which are almost complete. The Activity cabins when fully accessible will allow us to support more people under IPC measures increasing income and eventually allowing us to hire more staff. We hope to be in a position to offer more spaces by November / December 2021, however this could be delayed due to delays on works required and or additional Covid related setbacks which will affect our ability to increase numbers.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Core Values & Principals

While our intent is to serve the people referred to us or those that choose our service, we are aware that our actions may have implications beyond them and affect others. Therefore, we continuously try to be thoughtful, careful and visionary about how and what we do, we feel it is important to highlight the core values of our organisation.

These are;

- Always doing what we say we will; working together to provide high quality services to meet identified individual needs through a person- centred approach.
- To have an in-touch management structure that is both open and transparent in its efforts to deliver quality, value for money services.
- Deliver programs, which reflect an effective learning environment that promotes self-help, peer support and professional support within a flexible framework.
- Value and support everyone by recognising their individual contributions
- Provide a safe and responsive environment that meets people's physical, psychological and emotional needs.
- Receive and deliver encouragement, feedback and guidance.
- Recognising individual capabilities through ongoing and progressive personal development.
- Encourage equality and diversity and treat people with dignity and respect.
- Conduct our activities in an environmentally and sustainable way.

Our Mission:

To be the local service of choice, helping people who need support to develop their potential as individuals.

When planning the activities for the year, the Trustees have considered the Charity Commissions guidance on Public Benefit.

Our Vision:

A society where everyone is valued.

Grants / Funding received this financial year 2020/2021:

- Francis C Scott Charitable Trust
- National Lottery Reaching Communities Grant
- Primrose Trust
- National Lottery Covid Community Support Fund
- Lancashire County Council – Income Support Fund
- Lancashire County Council – Income Generation scheme
- Duchy of Lancaster Benevolent Fund
- The Albert Hunt Trust

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Summary of the year – October 2020 to September 2021

Services at Piccadilly

- **Day Service**

This is the only service we are running; all other services and forms of income were stopped. As of October 2020, we ran reduced service, this included supporting 9 people in total per day across 5 days, these were then split into 3 smaller groups (Cohorts).

Infection Prevention Control or IPC measure have been in place since October 2020, this includes the wearing of PPE, sanitising stations, smaller groups, social distancing, regular testing and regular and more robust cleaning measures, and only supporting on site! All off site activities have ceased, safety of staff and those we support have been paramount.

Activities on site now include, cooking, baking, arts and crafts, horticulture, exercise such as walking and dog walking, and the use of our newly funded exercise equipment and swings.

Staffing 2020/2021

Restructuring due to Covid

- **Staff**

We have suffered some early setbacks with the planned redundancies, even though we carefully planned how staff will work we have had a number of staff off with health issues related to Covid as well as mental health issues. Overall, the staff team have worked extremely well under all the pressure and uncertainty of the new way of working! We have found that the issues and needs are always changing as we look to grow the business back up, we are hoping that once the new activity cabins are in place and fully operational, we could then look to recruit additional support staff.

We have applied for the new government Kickstart scheme and have 4 Assistant Support Worker posts waiting to be approved, the idea is for these young people to work alongside our full-time support workers, gain experience and become either bank staff or potentially new employees should we be in a position to hire them after their 6 month post with us.

- **Volunteers**

We currently have two volunteers back with us, they are in roles that help support the groups allowing for more one to one work with individuals, again they have found it hard to get used to the new way of working, use of PPE and regular testing, however they have adapted really well and are a huge benefit to us and those we support.

What this means for 2021/2022

There is still a lot of uncertainty around Piccadilly's future and how it will look, plans that we make are constantly changing with new rules and recommendations by government and the local authority (LCC), we attend regular LCC meetings to gauge potential risks, new ways of working, new IPC measures and try and make a strong plan, especially as we look ahead at the winter period. We do plan and hope that we can increase numbers, along with the development of the site, Piccadilly's capital works have moved ahead despite the delays and setbacks which will allow us to increase numbers a little but we do hope at some point we can get back to the numbers we once were at pre covid, we also look forward to the days that we can support people back in the community and engage in activities off site again once safe to do so! But our main goal now is to keep people safe and to reduce the monthly deficit in order to be around to help more people in the future.

We do expect small increases in income over the next 6 months and smaller reductions in outgoings, the next six months is going to be very difficult to navigate but we are hopeful that we will survive and then strive to build Piccadilly back up better and stronger than before!

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

The Charity Trustees (who are also the Directors of Piccadilly Garden Limited for the purposes of Company Law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINER

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on the 7th March 2022 and signed on behalf of the Board by:

C Rowlinson

S Hughes

J Kirton

PICCADILLY GARDEN LIMITED
A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2021

I report on the financial statements of the company for the year ended 30th September 2021 as set out on pages 8 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Companies Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Companies Act

have not been met; or

- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr R Mitchell

For and on behalf of:

CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Date: 7th March 2022

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

	Notes	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds 2021	Total Funds 2020
INCOME:						
Donations and Grants	2A	182,241	-	172,382	354,623	44,942
Charitable Activities	4	86,814	-	-	86,814	248,001
Other Trading Activities	2B	466	-	-	466	8,481
Investments	3	11	-	-	11	68
TOTAL		<u>269,532</u>	<u>-</u>	<u>172,382</u>	<u>441,914</u>	<u>301,492</u>
EXPENDITURE ON:						
Raising Funds	5A	-	-	-	-	1,035
Charitable Activities	5B	226,258	-	21,509	247,767	273,463
TOTAL		<u>226,258</u>	<u>-</u>	<u>21,509</u>	<u>247,767</u>	<u>274,498</u>
NET INCOME		43,274	-	150,873	194,147	26,994
Transfers between Funds		(42,512)	-	42,512	-	-
NET MOVEMENT IN FUNDS		<u>762</u>	<u>-</u>	<u>193,385</u>	<u>194,147</u>	<u>26,994</u>
RECONCILIATION OF FUNDS:						
Total Fund Brought Forward		79,451	-	77,641	157,092	130,098
Total Funds Carried Forward		<u>80,213</u>	<u>-</u>	<u>271,026</u>	<u>351,239</u>	<u>157,092</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

All income and expenditure is derived from continuing activities.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET AS AT 30TH SEPTEMBER 2021

	Notes	Total 2021	Total 2020
FIXED ASSETS			
Tangible Assets	10	263,371	65,171
CURRENT ASSETS			
Stock		-	800
Debtors	11	7,730	11,812
Cash at Bank and in Hand		<u>88,863</u>	<u>173,476</u>
		<u>96,593</u>	<u>186,088</u>
CURRENT LIABILITIES			
Creditors:- Amounts Falling Due Within 1 Year	12	<u>8,725</u>	<u>94,167</u>
NET CURRENT ASSETS		<u>87,868</u>	<u>91,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		351,239	157,092
Creditors:- Amounts Falling Due After 1 Year		-	-
TOTAL NET ASSETS		<u>351,239</u>	<u>157,092</u>
FUNDS OF THE CHARITY			
Unrestricted Funds	13	9,833	18,088
Designated Funds	14	70,380	61,363
Restricted Funds	15	-	-
Fixed Asset Funds	16	271,026	77,641
TOTAL CHARITY FUNDS		<u>351,239</u>	<u>157,092</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The notes at pages 10 to 18 form part of these accounts.

These financial accounts were approved by the Trustees and authorised for issue on the 7th March 2022 and are signed on their behalf by: -

C Rowlinson (Director and Trustee)
Company Registration Number: 10395195
Charity Number: 1170962

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of Preparation

The financial statements have been prepared 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Piccadilly Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Due to the work being carried out by the company to improve sustainability, sufficient and appropriate evidence has been obtained to support the Trustees view that the Charity Accounts should be prepared on a Going Concern basis.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- Designated funds are unrestricted funds earmarked by the board for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms on an appeal.

(c) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The following specific policies are applied to particular categories of income:

- Voluntary income and donations are included in incoming resources when they are receivable.
- Grants are credited to the income and expenditure account as income in the year to which the grant related.
- Grants and donations with conditions attached which must be fulfilled before there is unconditional entitlement to the resources are treated in different ways. Where meeting the conditions is within the Charity’s control and there is sufficient evidence that the conditions will be met, the income is recognised. Where uncertainty exists as to whether the conditions within the Charity’s control can be met the income is not recognised but deferred as a liability until certainty exists that the conditions imposed can be met.
- Income from charitable trading activities is accounted for when earned.
- Investment income is included when receivable.
- Donated goods and services are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Charity is reasonably quantifiable and material. The value placed on these resources is the estimated value to the Charity of the services received.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

(d) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprises of the costs associated with attracting voluntary income and the cost of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the SOFA (Statement of Financial Activities) on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff time, floor area or estimated usage.

(e) Financial instruments

- The Academy Trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Academy Trust and their measurement basis are as follows:
- Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.
- Cash at bank – is classified as a basic financial instrument and is measured at face value.
- Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

(f) Fixed Assets

Individual Fixed Assets costing £100 or more are capitalised at cost.

Depreciation is provided on all Tangible Fixed Assets at rates calculated to write off the costs over their expected useful economic lives.

The principal rates are as follows:

Plant and Equipment	15% Straight Line
Leasehold Improvements	Over 30 years / 10% Straight Line
Motor Vehicles	20% Straight Line

(g) Volunteers and Donated Services and Facilities

The value of services provided by volunteers is not incorporated into these financial statements.

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

2A DONATIONS AND GRANTS	Unrestricted	Restricted	2021 Total	2020 Total
Coronavirus Job Retention Scheme	32,478	-	32,478	-
LCC Income Generation Scheme	35,424	-	35,424	-
LCC Infection Control Fund	10,887	-	10,887	12,340
National Lottery Covid Community Support Fund	89,006	-	89,006	-
National Lottery Reaching Communities Grant	-	172,382	172,382	22,011
Primrose Trust	4,866	-	4,866	-
Albert Hunt Trust	2,000	-	2,000	-
Duchy of Lancaster Benevolent Fund	5,000	-	5,000	-
Francis C Scott Charitable Trust	833	-	833	5,833
General donations and fundraising	<u>1,747</u>	-	<u>1,747</u>	<u>4,758</u>
	<u>182,241</u>	<u>172,382</u>	<u>354,623</u>	<u>44,942</u>

2B OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2021 Total	2020 Total
Sale of Goods and Services	<u>466</u>	<u>-</u>	<u>466</u>	<u>8,481</u>

3 INVESTMENTS

Income arises from interest bearing deposit accounts.

PICCADILLY GARDEN LIMITED
(COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

4 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2021 Total	2020 Total
Revenue Grants and Income				
Day Provision	86,814	-	86,814	220,995
Training Income	-	-	-	14,819
Lancashire Break Time	-	-	-	4,927
Holiday Activities	-	-	-	4,477
Autism Group	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,783</u>
TOTAL INCOME FROM CHARITABLE ACTIVITIES	<u>86,814</u>	<u>-</u>	<u>86,814</u>	<u>248,001</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

5 EXPENDITURE

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
A Raising Funds				
Fundraising Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,035</u>
B Charitable Activities				
Direct Charitable Expenditure				
Purchase of Goods for Resale	1,625	-	1,625	8,124
Wages and Salaries	108,519	-	108,519	131,949
Activities	4,516	-	4,516	5,638
Heat, Light and Water	5,496	-	5,496	6,962
Repairs and Maintenance	15,440	-	15,440	9,080
Bank Charges	43	-	43	71
Hire of Equipment	871	-	871	3,265
Motoring Expenses	1,757	-	1,757	4,790
Health and Safety	1,803	-	1,803	1,465
Profit on disposal of Fixed Assets	-	-	-	-
Depreciation	<u>-</u>	<u>21,509</u>	<u>21,509</u>	<u>15,484</u>
	<u>140,070</u>	<u>21,509</u>	<u>161,579</u>	<u>186,828</u>
Administrative/Management Expenditure				
Administration/Management Salaries	55,764	-	55,764	61,074
Telephone and Internet Costs	1,094	-	1,094	1,448
Insurance	6,644	-	6,644	6,933
Printing, Postage and Stationery	485	-	485	807
Advertising Marketing and Publicity	223	-	223	556
Sundry Expenses Including Computer Costs and Cleaning	10,793	-	10,793	3,673
Bookkeeping and Payroll Fees	5,389	-	5,389	5,485
Bad Debt Write Off	-	-	-	1,546
Professional and Membership Fees	3,101	-	3,101	2,706
Staff Training Costs	<u>320</u>	<u>-</u>	<u>320</u>	<u>57</u>
	<u>83,813</u>	<u>-</u>	<u>83,813</u>	<u>84,285</u>
Governance Costs				
Independent Examination Fees	<u>2,375</u>	<u>-</u>	<u>2,375</u>	<u>2,350</u>
	<u>2,375</u>	<u>-</u>	<u>2,375</u>	<u>2,350</u>
Total	<u>226,258</u>	<u>21,509</u>	<u>247,767</u>	<u>273,463</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

6 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff costs were as follows:	2021	2020
Wages and Salaries	156,108	182,050
Social Security Costs	5,575	7,866
Pension Costs	<u>2,600</u>	<u>3,107</u>
Total Staff Costs	<u>164,283</u>	<u>193,023</u>

No employee earned £60,000 p.a. or more.

No remuneration or expenses were paid to any Trustee in the current or prior year.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or were reimbursed expenses for the current or prior financial period.

7 STAFF NUMBERS

The average number of employees during the period were as follows:

	2021	2020
Direct Charitable Work	6	10
Administration and Management	3	3

8 RELATED PARTY TRANSACTIONS.

No Trustee or related party has had any personal interest in any contract or transaction entered into by the Charity during the year.

9 CORPORATION TAX

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

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

10 TANGIBLE ASSETS

	Leasehold Land and Buildings	Plant and Equipment	Motor Vehicles	Total
Cost				
At 1 st October 2020	103,451	65,196	25,299	193,946
Additions	200,576	16,349	2,784	219,709
Disposals	-	-	-	-
	<u>304,027</u>	<u>81,545</u>	<u>28,083</u>	<u>413,655</u>
Depreciation				
At 1 st October 2020	64,258	49,042	15,475	128,775
Charge for the period	10,351	5,541	5,617	21,509
On disposal	-	-	-	-
	<u>74,609</u>	<u>54,583</u>	<u>21,092</u>	<u>150,284</u>
Net Book Value				
At 30 th September 2021	<u>229,418</u>	<u>26,962</u>	<u>6,991</u>	<u>263,371</u>
At 30 th September 2020	<u>39,193</u>	<u>16,156</u>	<u>9,824</u>	<u>65,171</u>

11 DEBTORS

	2021	2020
Trade debtors	4,853	3,152
Prepayments	1,769	2,912
Other debtors	1,108	5,748
	<u>7,730</u>	<u>11,812</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2021	2020
Trade creditors	2,915	1,704
Accruals	3,695	2,450
Taxation and Social Security	2,115	174
Deferred income	-	89,839
	<u>8,725</u>	<u>94,167</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

13 UNRESTRICTED FUNDS

	2021	2020
Brought forward	18,088	42,912
Surplus for the period	43,274	9,785
Transfer (to) designated fund	(9,017)	(30,567)
Transfer (to) fixed asset funds	<u>(42,512)</u>	<u>(4,042)</u>
Carried forward	<u>9,833</u>	<u>18,088</u>

14 DESIGNATED FUNDS

	2021	2020
Brought forward	61,363	30,796
Transfer from unrestricted funds	<u>9,017</u>	<u>30,567</u>
Carried forward	<u>70,380</u>	<u>61,363</u>

15 RESTRICTED FUNDS

	2021	2020
Brought forward	-	-
Surplus/deficit for the period	-	10,682
Transfer to fixed asset funds	<u>-</u>	<u>(10,682)</u>
Carried forward	<u>-</u>	<u>-</u>

Previously the trustees transferred an amount of £100,000 to designated funds to represent approximately six months running costs. During the 2020/2021 accounting period the trustees have transferred £9,017 of these funds to the designated funds.

16 FIXED ASSET FUNDS

	2021	2020
Brought forward	77,641	56,390
Capital income	172,382	22,011
Deprecation and profit/loss on disposal	(21,509)	(15,484)
Transfer from other funds	<u>42,512</u>	<u>14,724</u>
Carried forward	<u>271,026</u>	<u>77,641</u>

17 ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Fixed Asset Funds	Total Funds
Tangible Fixed Assets	-	-	263,371	263,371
Current Assets	88,938	-	7,655	96,593
Current Liabilities	<u>(8,725)</u>	<u>-</u>	<u>-</u>	<u>(8,725)</u>
Net Assets at 30 th September 2021	<u>80,213</u>	<u>-</u>	<u>271,026</u>	<u>351,239</u>

PICCADILLY GARDEN LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

18 ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

	At 01/10/2020	Incoming Funds	Outgoing Funds	Capitalised Assets	At 30/09/2021
Francis C Scott Grant	-	-	-	-	-
LCC Infection Control Fund	_____ -	_____ -	_____ -	_____ -	_____ -
	_____ -	_____ -	_____ -	_____ -	_____ -