

Charity registration number 1173847 (England and Wales)

**HOPTON REHAB & HOMING CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

# HOPTON REHAB & HOMING CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

R Holt  
W Clent  
T Cooper

**Charity number**

Charity registration number 1173847

**Principal address**

Silver Birch Farm  
Stottesdon  
Kidderminster  
Worcestershire  
DY14 8NH

**Independent examiner**

Kendall Wadley LLP  
Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

**Bankers**

Barclays Bank Plc  
Leicester  
LE87 2BB

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# HOPTON REHAB & HOMING CENTRE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Statement of Trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 18

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# HOPTON REHAB & HOMING CENTRE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 JULY 2025*

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The Trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charitable object is the promotion of humane behaviour towards horses by providing appropriate care, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment or poor circumstance, through the provision of facilities for the reception, care and treatment of such animals and the rehoming of them.

#### **Achievements and performance**

We began this year with the benefit of a full turn of the seasons in our new home behind us. Our main focus last year was to clear and renovate the site, and already a tinge of green was appearing in the baked mud wilderness, and the removal of a few skips' worth of rubbish and the application of a few tins of wood preservative had transformed the stables and outbuildings. Much had been learned from trial and error in how to make best use of the facility, and we had a far clearer picture of where we were going.

In late 2024 we received an unprecedented number of emails and telephone calls every week from people wanting us to take in horses and ponies, and it was heart-breaking having to turn them down. In times of need, particularly financial hardship, it is easy for people to perceive charities as uncaring and unhelpful when refusing help – after all, that is what we are here for isn't it? The other side of the coin is that we have finite resources, and much as we would love to take them all in, to do so would be to compromise the welfare of both the new intake and our existing residents. There are often cases in the press and social media of animals living in overcrowded, poor conditions, which came about because every time it was 'one more won't hurt'.

We also must be mindful of the fact that we retain ultimate responsibility for every horse that comes through the charity, and that our re-homers and fosterers might equally fall upon hard times, as has been the case in a few instances, and in these circumstances we need to be prepared to accept horses back.

This year we have had a few returned, which we have been fortunate in placing in new homes since, along with a very small new intake – two being from another charity which was closing down.

Our appeal for winter foster homes met with great success, which not only relieved the pressure on our clay ground over the wettest months, but also led to a few long-term foster places and rehomes when people became attached to their charges and didn't want to bring them back.

This has resulted in a net reduction of numbers, giving us much needed breathing space.

One of our volunteers had been hiring a village hall and organising table-top sales of second-hand tack and riding paraphernalia to raise funds for the charity but, although successful, the effort of loading up the horsebox with all our donations the night before and, worse still, unloading it the next day was a lot of extra work. As a result, the end of the year saw the launch of our monthly 'pop-up' shops. Any donated goods that we cannot use ourselves are sorted and put on sale on the last Saturday of each month in one of the barns that we have converted to our shop.

We also have a small bric-a-brac shop on site, in what was originally the garage, and although slower taking off than the tack shop, word is getting around and we already have established regulars on the look-out for a bargain.

# HOPTON REHAB & HOMING CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

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Tea, coffee, and cake on sale complete our offering, with some visitors coming purely for a cuppa and a catch-up.

Having settled into our new abode, and established our new running costs, we were able to carry out a full review of our budget and staffing needs to meet with the next stage of our journey. This resulted in some very hard decisions, but which enabled us to appoint a new General Manager in the spring, to relieve the Trustees of the day to day running of the charity. This has proved to be of great benefit all round.

The Trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake.

#### **Financial review**

Income exceeded expenditure by £96,214 this year (2024 expenditure exceeded income by £123,202), this is mainly due to renovation works undertaken at Silver Birch Farm.

The total funds of the charity at the balance sheet date increased to £206,021, which is made up of unrestricted funds of £46,154 (2024: £20,028), designated funds of £159,867 (2024: £89,779) and restricted funds of £nil (2024: £nil).

#### *Reserves policy*

The Trustees aim to maintain reserves at a level sufficient to cover costs related to each period, with a target to accumulate three month's reserves, rising to six months in the future.

#### **Plans for future**

Having been able to consolidate our operation on one site, we need to manage the land to best advantage. This means not just having no more horses than the land will support, but having fewer, so that pasture can be set aside to rest and recover on a rotational basis. This will both eliminate the need to rent any additional land and help keep our forage bill to a minimum. Also, as mentioned previously, we need to be in a position to open the door in cases of emergency, so although we have managed to reduce our numbers, we still have further to go to achieve our target.

We reflect on an almost daily basis on how fortunate we are to have been allowed to make our home in this wonderful place, and the financial support we have received from the trust which owns it. However, that support will not be infinite and we need to redouble our fundraising efforts to ensure the sustainability of the charity.

We have a core of loyal supporters who donate on a regular basis, many of whom have been with us since the outset, but we need more. Our new manager has making better use of social media on her list of aims, and we are already seeing an increase in our following, so it is hoped that eventually this will lead to monetisation. It is amazing how even the smallest donations accumulate when made on a regular basis, so even people who think they aren't making any impact really do.

Owing to the popularity of drinks and cake on our shop days, and the number of folk who like to just sit and chat whilst enjoying our magnificent view, we are hoping to obtain a cabin of some sort and set up a little coffee shop. This could also double as a hireable facility for small group meetings such as book clubs (particularly with the small library which we have accumulated with donated books!).

With part of our charitable purpose being education as well as care, we are hoping that we may be able to organise clinics with some of our growing team of equine healthcare professionals, which will also be facilitated by having somewhere to sit under cover.

We have a few other ideas being tossed about, but which need further investigation, and we are always open to offers and suggestions.

On balance, it has been a successful year and we are looking forward to the future with a mixture of trepidation and excitement to see what evolves next.

# HOPTON REHAB & HOMING CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2025**

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### **Structure, governance and management**

The Charity is a Charitable Incorporated Organisation (CIO), its constitution is dated 1 February 2017. The governing documents instruct the trustees to act in a way to promote the objects of the charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

R Holt

W Clent

T Cooper

### *Recruitment and appointment of trustees*

Recruitment of the Board of Trustees is normally by invitation to individuals with the relevant skills and experience to strengthen the governance of the organisation. Potential Trustees are appointed by resolution at a properly convened meeting of the current trustees.

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

R Holt  
**Trustee**

T Cooper  
**Trustee**

29 May 2026

# **HOPTON REHAB & HOMING CENTRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 JULY 2025***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HOPTON REHAB & HOMING CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOPTON REHAB & HOMING CENTRE

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I report to the Trustees on my examination of the financial statements of Hopton Rehab & Homing Centre (the Charity) for the year ended 31 July 2025.

#### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW (Institute of Chartered Accountants in England and Wales) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Sarah Morley BA (Hons) ACA**

**Kendall Wadley LLP**

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 29 May 2026



# HOPTON REHAB & HOMING CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JULY 2025**

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	304,540	-	304,540	248,833
Charitable activities	4	21,264	-	21,264	10,738
Other trading activities	5	452	-	452	308
Investments	6	819	-	819	215
<b>Total income</b>		<u>327,075</u>	<u>-</u>	<u>327,075</u>	<u>260,094</u>
<b>Expenditure on:</b>					
Raising funds	7	1,274	-	1,274	-
Charitable activities	8	220,924	8,663	229,587	383,296
<b>Total expenditure</b>		<u>222,198</u>	<u>8,663</u>	<u>230,861</u>	<u>383,296</u>
<b>Net income/(expenditure)</b>		<u>104,877</u>	<u>(8,663)</u>	<u>96,214</u>	<u>(123,202)</u>
Transfers between funds	13	<u>(78,751)</u>	<u>78,751</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>26,126</u>	<u>70,088</u>	<u>96,214</u>	<u>(123,202)</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 August 2024		<u>20,028</u>	<u>89,779</u>	<u>109,807</u>	<u>233,009</u>
<b>Fund balances at 31 July 2025</b>		<u>46,154</u>	<u>159,867</u>	<u>206,021</u>	<u>109,807</u>

# HOPTON REHAB & HOMING CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JULY 2025**

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	245,833	-	3,000	248,833
Charitable activities	4	10,738	-	-	10,738
Other trading activities	5	308	-	-	308
Investments	6	215	-	-	215
<b>Total income</b>		257,094	-	3,000	260,094
<b>Expenditure on:</b>					
Charitable activities	8	226,069	4,725	152,502	383,296
<b>Total expenditure</b>		226,069	4,725	152,502	383,296
<b>Net income/(expenditure)</b>		31,025	(4,725)	(149,502)	(123,202)
Transfers between funds	13	-	94,504	(94,504)	-
<b>Net movement in funds</b>		31,025	89,779	(244,006)	(123,202)
<b>Reconciliation of funds:</b>					
Fund balances at 1 August 2023		(10,997)	-	244,006	233,009
<b>Fund balances at 31 July 2024</b>		20,028	89,779	-	109,807

# HOPTON REHAB & HOMING CENTRE

## BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14		183,685		117,696
<b>Current assets</b>					
Cash at bank and in hand		31,708		5,465	
<b>Creditors: amounts falling due within one year</b>	15	(9,372)		(13,354)	
<b>Net current assets/(liabilities)</b>			22,336		(7,889)
<b>Net assets</b>			206,021		109,807
<b>The funds of the Charity</b>					
Unrestricted funds - general			46,154		20,028
Unrestricted funds - Designated	17		159,867		89,779
			206,021		109,807

The financial statements were approved by the Trustees on 29 May 2026

R Holt  
Trustee

T Cooper  
Trustee

# HOPTON REHAB & HOMING CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 JULY 2025**

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### **1 Accounting policies**

#### **Charity information**

Hopton Rehab & Homing Centre is a Charitable Incorporated Organisation (CIO), registered in England and Wales (charity number: 1173847). Its principal address is Silver Birch Farm, Stottesdon, Kidderminster, Worcestershire, DY14 8NH.

#### **1.1 Basis of preparation**

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

#### **1.4 Income**

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

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

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

# HOPTON REHAB & HOMING CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

#### 1.6 Tangible fixed assets

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

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

Leasehold improvements	5% Straight line
Plant and equipment	20% Straight line
Fixtures and fittings	20% Straight line
Computers	20% Straight line
Motor vehicles	20% Straight line

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### **Basic financial assets**

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

# HOPTON REHAB & HOMING CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

### 1.9 Employee benefits

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

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

### 1.10 Retirement benefits

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

## 2 Critical accounting estimates and judgements

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

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

# HOPTON REHAB & HOMING CENTRE

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

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	27,540	-	27,540	23,133	-	23,133
Legacies	277,000	-	277,000	222,700	-	222,700
Grants	-	-	-	-	3,000	3,000
	<u>304,540</u>	<u>-</u>	<u>304,540</u>	<u>245,833</u>	<u>3,000</u>	<u>248,833</u>
<b>Legacies</b>						
Estate of late Janet						
George	277,000	-	277,000	220,200	-	220,200
Caroline Trotman	-	-	-	2,500	-	2,500
	<u>277,000</u>	<u>-</u>	<u>277,000</u>	<u>222,700</u>	<u>-</u>	<u>222,700</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Livery fees</b>		
Sale of goods	8,788	2,010
Rehoming fees	7,263	-
<b>Sale of donated goods</b>		
Sale of goods	4,533	8,088
<b>Other</b>		
Sale of goods	680	640
	<u>21,264</u>	<u>10,738</u>

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	452	308

# HOPTON REHAB & HOMING CENTRE

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

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### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	819	215
	<u>          </u>	<u>          </u>

### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Staging fundraising events	1,274	-
	<u>          </u>	<u>          </u>



# HOPTON REHAB & HOMING CENTRE

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

### 8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	108,057	88,167
Depreciation	17,070	12,270
Grazing, stabling & barn space rent	-	2,625
Forage, feed & supplements	14,427	22,834
Vet feeds & medicines	11,193	30,727
Farrier	7,714	6,082
Bedding	2,627	2,173
Tack, equipment & repairs	-	219
Transport costs	250	4,122
Contract labour	6,763	46,214
Horses and horse sundries	2,652	9,602
Horsebox and vehicle expenses	6,614	10,931
Property maintenance	24,605	106,187
Loss on disposal of tangible fixed assets	-	1,050
	<u>201,972</u>	<u>343,203</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	20,423	27,520
Governance	7,192	12,573
	<u>229,587</u>	<u>383,296</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	220,924	226,069
Unrestricted funds - Designated	8,663	4,725
Restricted funds	-	152,502
	<u>229,587</u>	<u>383,296</u>

# HOPTON REHAB & HOMING CENTRE

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

### 9 Support costs allocated to activities

	2025 £	2024 £
Staff travelling	-	1,212
Advertising	2,742	1,999
Print, postage and telephone	537	2,738
Light, heat and water	4,106	3,641
Computer and telephone costs	3,726	1,153
Repairs	1,561	8,500
Insurance	5,007	4,231
Subscriptions	307	175
Sundry	2,437	3,871
Governance costs	7,192	12,573
	<u>27,615</u>	<u>40,093</u>
	<u><u>27,615</u></u>	<u><u>40,093</u></u>
<b>Analysed between:</b>		
Charitable activities	27,615	40,093
	<u><u>27,615</u></u>	<u><u>40,093</u></u>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Governance costs comprise:</b>		
Trustees expenses	2,959	3,247
Accountancy	4,233	5,838
Legal and professional	-	3,488
	<u>7,192</u>	<u>12,573</u>
	<u><u>7,192</u></u>	<u><u>12,573</u></u>

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year for their role as Trustees. 2 Trustees were reimbursed total Trustee expenses of £2,959 for travel.

### 11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
5	5
<u>5</u>	<u>5</u>

# HOPTON REHAB & HOMING CENTRE

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

### 11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	104,941	87,094
Social security costs	1,891	-
Other pension costs	1,225	1,073
	<u>108,057</u>	<u>88,167</u>

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

### 12 Taxation

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

### 13 Transfers

During the year a transfer of £78,751 was made from the unrestricted to the designated tangible assets fund to represent additions in the year.

### 14 Tangible fixed assets

	Property improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 August 2024	94,504	13,278	785	1,346	22,320	132,233
Additions	78,751	1,898	260	650	1,500	83,059
At 31 July 2025	<u>173,255</u>	<u>15,176</u>	<u>1,045</u>	<u>1,996</u>	<u>23,820</u>	<u>215,292</u>
<b>Depreciation</b>						
At 1 August 2024	4,725	2,883	157	268	6,504	14,537
Depreciation charged in the year	8,663	3,035	209	399	4,764	17,070
At 31 July 2025	<u>13,388</u>	<u>5,918</u>	<u>366</u>	<u>667</u>	<u>11,268</u>	<u>31,607</u>
<b>Carrying amount</b>						
At 31 July 2025	<u>159,867</u>	<u>9,258</u>	<u>679</u>	<u>1,329</u>	<u>12,552</u>	<u>183,685</u>
At 31 July 2024	<u>89,779</u>	<u>10,395</u>	<u>628</u>	<u>1,078</u>	<u>15,816</u>	<u>117,696</u>

# HOPTON REHAB & HOMING CENTRE

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

### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	943	768
Trade creditors	1,106	4,354
Other creditors	6,123	8,232
Accruals and deferred income	1,200	-
	<u>9,372</u>	<u>13,354</u>

### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>1,225</u>	<u>1,073</u>

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

### 17 Unrestricted funds - Designated

These are unrestricted funds which are material to the Charity's activities.

	At 1 August 2024 £	Resources expended £	Transfers £	At 31 July 2025 £
Tangible assets	<u>89,779</u>	<u>(8,663)</u>	<u>78,751</u>	<u>159,867</u>
<b>Previous year:</b>				
	At 1 August 2023 £	Resources expended £	Transfers £	At 31 July 2024 £
Tangible assets	<u>-</u>	<u>(4,725)</u>	<u>94,504</u>	<u>89,779</u>

The Trustees designate funds to match tangible fixed assets held where restricted funding is received to acquire assets. Once the purchase is complete the terms of funding have been met and a transfer is made between funds to reflect the asset is in general use by the charity.

During the year the charity invested the legacy monies received from the estate of the late Janet George into a new barn and improvements to grounds and facilities.

# HOPTON REHAB & HOMING CENTRE

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

### 18 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £
<b>At 31 July 2025:</b>			
Tangible assets	23,818	159,867	183,685
Current assets/(liabilities)	22,336	-	22,336
	<u>46,154</u>	<u>159,867</u>	<u>206,021</u>
	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Total 2024 £
<b>At 31 July 2024:</b>			
Tangible assets	27,917	89,779	117,696
Current assets/(liabilities)	(7,889)	-	(7,889)
	<u>20,028</u>	<u>89,779</u>	<u>109,807</u>

### 19 Related party transactions

Other payables includes a balance due to Equitrain Limited, a company whose director is also a Trustee of this charity. The outstanding balance amounted to £6,123 in relation to a loan given to the charity (2024: £7,965).