

REGISTERED COMPANY NUMBER: 11385593 (England and Wales)
REGISTERED CHARITY NUMBER: 1181010

Report of the Trustees and
Financial Statements for the Year Ended 31 May 2023
for
The Learning Rooms Southport

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

The Learning Rooms Southport

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for the Year Ended 31 May 2023

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Report of the Trustees
for the Year Ended 31 May 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

- To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
- For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

Our aims fully reflect the purposes that the charity was set up to further.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to the group of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our main objective is to support people with disabilities and additional needs to live a fulfilling and independent life through developing their unique skills and talents. In order to achieve this our way of working focuses on 3 key areas of skill development - skills for work, independence skills and social skills.

1. People with disabilities and additional needs feel less isolated and more confident through more engagement with local people. Through working in the Four Seasons café, shop, charity shop and garden centre they contribute to and become part of the local community.
2. People with disabilities and additional needs overcome barriers and take more control of their lives. This is evidenced in improved budgeting, cooking and personal care skills as well as increased confidence to travel independently.
3. People with disabilities and additional needs have improved skills and are more employable. Clients gain work experience, training and qualifications in customer service, office skills, football, woodwork, filming and photography and editing, retail, catering, horticulture, floristry, hairdressing, and small animal care.

OBJECTIVES AND ACTIVITIES

Significant activities

o Service users created individual training plans

Our Work Experience and Training Co-ordinator supported service users to reflect on their work experience placements and to identify goals for future placements (eg to work more in a team, to develop more confidence talking to the public or to build up to doing a longer shift)

o Peer mentoring

Twelve of our service users have previously trained as peer mentors for other service users. This role has proved to be an excellent confidence builder for them, and this has also helped them to recognize the progress that they have made in becoming more self-reliant and independent. They have worked with local disability services to attend training sessions in personal space and appropriate behaviour and have taken this information to deliver to their peers.

o Work experience

We have managed to maintain and extend our range of work experience placements as the number of service users had grown and many of the regular and established service users have progressed and developed to the point where they required the new challenge of an external work experience. New placements set up from the previous year included:

Four Seasons Garden Centre
Hillside Golf Course

o Service users developed new life skills

Service users gained new skills, including financial and budgeting (through working in the café and shop and take away provision), cooking (through preparing and making food for sale in the café and for take aways) and independent travel (developed over time as their confidence grew). Clients gained an awareness of internet safety through taking part in internet safety sessions and using the internet to shop, access training and access social sites to reduce isolation and to promote wellbeing.

This year we were able to take 46 service users on holiday to Blackpool. This was achieved through fundraising, some of those that we took had never had an opportunity to go on holiday before.

o Service users volunteered on community activities

This year service users have volunteered out in the community on activities including:

- o Making and delivering meals to vulnerable members of the community at risk of isolation
- o Collecting and delivering food items for a local food bank
- o Collecting, wrapping and delivering toys at Christmas time to underprivileged children and families
- o Making art displays in the community
- o Spending time with residents in care homes, singing, dancing, entertaining, helping with bingo and preparing and giving out drinks
- o Collecting and donating clothes to the homeless
- o Collecting and sending clothes and glasses to refugees
- o Making blankets out of packets for local animal shelters

o New Performing Arts and Wellbeing activities

In previous years we established a new centre to include arts and media and to house the majority of our non-work related activities (The Hub) and based on consultation with our Service Users we began offering a range of new activities including:

Boxing, Independent living skills, sports, singing, filming and photography, music lessons - drums, guitar and keyboard, mindfulness, sewing and languages, a new football team, wellbeing sessions, weekly sensory centre sessions

OBJECTIVES AND ACTIVITIES

This new building enables us to continue delivery of sessions. The building is in the centre of the community and within easy reach of public transport links.

We have started work on renovating a building at the rear of the existing premises that will be used for quieter, more holistic sessions- such as therapies, baking and therapeutic, craft related activities.

Public benefit

Who we help and our main activities are described below. All our charitable activities focus on preventing people from becoming socially excluded and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

We worked with individuals with learning difficulties and disabilities who are in danger of becoming isolated because of their complex, individual needs and support requirements. Society does not always accept or understand the people we support. This can be due to a lack of education and knowledge and sometimes because people simply have never had any experience or opportunities to be around people with special needs.

On average this year we supported 40 people with disabilities and additional needs each day, either face to face or through online sessions. Some clients attended 5 days a week, others for just half a day and most somewhere in between. In total we supported 80 different individuals with disabilities and additional needs each week.

The people we worked with face a wide range of health challenges and often began with us following a period of social isolation. Support needs include autism, dyspraxia, blindness, non-verbal, hard of hearing, epilepsy, Down's syndrome, cerebral palsy, schizophrenia, dementia, epilepsy, global developmental delay, foetal alcohol syndrome, attention deficit hyperactivity disorder, Smith Magenis Syndrome, Microcephaly, Criduchat Syndrome, fragile x, William's Syndrome, wheelchair users.

FINANCIAL REVIEW

Principal funding sources

Our principal funding source is payments from our service users. These come in the form of Direct Debit Payments, Personal Allowances and Council Contracts. In this financial year this generated £392,478.

Smaller grants for specific projects in order to supplement our work totaling £11,956 during the year.

Investment policy and objectives

At this time we do not have funds available for investment. Aside from retaining a small amount in reserves each year most of the charity's funds will be spent in the short term meaning there are no funds for long term investment.

Reserves policy

The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of any significant drop in funding.

Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that it is unlikely that the target range can be reached for at least four to five years. This time scale has been affected by COVID 19. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

Report of the Trustees
for the Year Ended 31 May 2023

FUTURE PLANS

The charity plans continuing and developing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Continue to develop The Hub as a 'hub' of the community in the process challenging any stereotypes about what people with disabilities are capable of.

To fund raise to enable us to plan future residential holidays

Continue to train service users as peer mentors.

Provide support out in the community

Become a training centre and offer inhouse learning units and qualifications available to service users .

Continue to widen the range of external work experience and training that we offer.

Continue to provide resources and provision to ensure smooth transition into voluntary and/or paid employment and work experience.

Explore other ideas for community partnerships.

Put on music and drama performances and exhibitions of service users art and creative work, for parents/carers, families, care homes and the general public.

Provide more volunteering opportunities for members of the community

Continue to provide placements for students from the NHS and colleges and universities from the local and wider community

Continue to develop a full time online timetable to ensure full inclusion for individuals unable to currently access the service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 26th May 2018 and registered as a charity on 5th December 2018. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

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

The Management Committee seeks to ensure that the needs of the charity are appropriately reflected through the diversity of the trustee body. All 4 trustees know our project well, having volunteered with us in various capacities over the past 6 years.

Business, Educational and Financial skills are also represented on the Management Committee, who also have extensive and invaluable local knowledge.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Learning Rooms Southport has a Management Committee who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has four members from a variety of professional backgrounds relevant to the work of the charity. In January 2022 Mr R Garner, has stepped down and left his role as Chair and Trustee. Mr R Garners Trustee role has been filled by Mr D Lonsdale. Mr D Hartley has also agreed to take on the temporary role as Chair, until a new Chair has been voted.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Project Manager. The Project Manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. Along with The Facilities Manager and the Organisational Liaison Manager, the Project Manager has responsibility for the day to day operational management of the Centre, Individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity having volunteered with us in the past. Additionally, new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Project Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

A Question & Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions.

This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements. Feedback from new trustees about their induction has been very positive.

Related parties

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policies. These include Imagine Sefton 2030, Sefton Market Position on Social Care and The Care Act (2014 and 2018).

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11385593 (England and Wales)

Registered Charity number

1181010

Registered office

224a Liverpool Road
Southport
Merseyside
PR8 4PD

Report of the Trustees
for the Year Ended 31 May 2023

Trustees
Management Committee

Mr D Hartley - Acting Chair
Ms J Hunt - Treasurer
Mr D Lonsdale - Trustee
Mr M Robertson - Trustee

Secretary

Mr D Hartley

Senior Management Team

Ms H Whitebrook
Mr F Middleton

Independent Examiner
V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
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L37 4AQ

Solicitors
Formby Law Limited
23-25 Elbow Lane
Formby
Merseyside
L37 4AB

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

Approved by order of the board of trustees on 29 February 2024 and signed on its behalf by:

Ms J Hunt - Trustee

Independent examiner's report to the trustees of The Learning Rooms Southport ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

G J Rummens FCCA

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
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Merseyside
L37 4AQ

29 February 2024

The Learning Rooms Southport

Statement of Financial Activities
for the Year Ended 31 May 2023

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		9,688	-
Charitable activities			
Adult disability provision		404,434	366,635
Other trading activities	2	83,367	118,571
Other income		-	1,337
Total		<u>497,489</u>	<u>486,543</u>
EXPENDITURE ON			
Raising funds		22,508	38,100
Charitable activities	3		
Adult disability provision		385,258	345,790
Other		123,566	120,107
Total		<u>531,332</u>	<u>503,997</u>
NET INCOME/(EXPENDITURE)		(33,843)	(17,454)
RECONCILIATION OF FUNDS			
Total funds brought forward		80,605	98,059
TOTAL FUNDS CARRIED FORWARD		<u><u>46,762</u></u>	<u><u>80,605</u></u>

The notes form part of these financial statements

Balance Sheet
31 May 2023

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
FIXED ASSETS			
Tangible assets	8	5,929	6,924
CURRENT ASSETS			
Stocks	9	16,000	-
Debtors	10	40,573	61,937
Prepayments and accrued income		291	-
Cash at bank and in hand		5,971	37,045
		<hr/>	<hr/>
		62,835	98,982
CREDITORS			
Amounts falling due within one year	11	(22,002)	(25,301)
		<hr/>	<hr/>
NET CURRENT ASSETS		40,833	73,681
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		46,762	80,605
		<hr/>	<hr/>
NET ASSETS		46,762	80,605
		<hr/>	<hr/>
FUNDS	12		
Unrestricted funds		46,762	80,605
		<hr/>	<hr/>
TOTAL FUNDS		46,762	80,605
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Balance Sheet - continued

31 May 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 February 2024 and were signed on its behalf by:

J Hunt - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

2. OTHER TRADING ACTIVITIES

	31.5.23	31.5.22
	£	£
Shop and garden centre income	83,367	118,571

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Adult disability provision	382,936	2,322	385,258

4. NET INCOME/(EXPENDITURE)

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

	31.5.23	31.5.22
	£	£
Depreciation - owned assets	1,977	2,309
Surplus on disposal of fixed assets	-	(1,337)

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

6. STAFF COSTS

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

	31.5.23	31.5.22
	17	16
Staff		

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.5.23	31.5.22
	1	-
£60,001 - £70,000		

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Adult disability provision	366,635
Other trading activities	118,571
Other income	1,337
Total	<u>486,543</u>
EXPENDITURE ON	
Raising funds	38,100
Charitable activities	
Adult disability provision	345,790
Other	120,107
Total	<u>503,997</u>
NET INCOME/(EXPENDITURE)	(17,454)
RECONCILIATION OF FUNDS	
Total funds brought forward	98,059
TOTAL FUNDS CARRIED FORWARD	<u><u>80,605</u></u>

8. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 June 2022	9,696	2,705	12,401
Additions	-	982	982
At 31 May 2023	<u>9,696</u>	<u>3,687</u>	<u>13,383</u>
DEPRECIATION			
At 1 June 2022	3,988	1,489	5,477
Charge for year	1,427	550	1,977
At 31 May 2023	<u>5,415</u>	<u>2,039</u>	<u>7,454</u>
NET BOOK VALUE			
At 31 May 2023	<u>4,281</u>	<u>1,648</u>	<u>5,929</u>
At 31 May 2022	<u>5,708</u>	<u>1,216</u>	<u>6,924</u>

9. STOCKS

	31.5.23	31.5.22
	£	£
Stocks	16,000	-
	<u>16,000</u>	<u>-</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Trade debtors	30,087	13,659
Other debtors	10,486	48,278
	<u>40,573</u>	<u>61,937</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Social security and other taxes	20,444	23,084
Other creditors	1,224	1,883
Accruals and deferred income	334	334
	<u>22,002</u>	<u>25,301</u>

12. MOVEMENT IN FUNDS

	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
Unrestricted funds			
General fund	80,605	(33,843)	46,762
	<u>80,605</u>	<u>(33,843)</u>	<u>46,762</u>
TOTAL FUNDS	<u>80,605</u>	<u>(33,843)</u>	<u>46,762</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	497,489	(531,332)	(33,843)
	<u>497,489</u>	<u>(531,332)</u>	<u>(33,843)</u>
TOTAL FUNDS	<u>497,489</u>	<u>(531,332)</u>	<u>(33,843)</u>

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	98,059	(17,454)	80,605
TOTAL FUNDS	<u>98,059</u>	<u>(17,454)</u>	<u>80,605</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	486,543	(503,997)	(17,454)
TOTAL FUNDS	<u>486,543</u>	<u>(503,997)</u>	<u>(17,454)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	98,059	(51,297)	46,762
TOTAL FUNDS	<u>98,059</u>	<u>(51,297)</u>	<u>46,762</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	984,032	(1,035,329)	(51,297)
TOTAL FUNDS	<u>984,032</u>	<u>(1,035,329)</u>	<u>(51,297)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.