

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2024
for
The Learning Rooms Southport

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

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for the Year Ended 31 May 2024

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Report of the Trustees
for the Year Ended 31 May 2024

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 2024. 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 apply for positions, attend interviews, attend placements and 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) Following completion of placements the Work Experience Co Ordinator liaised with work placement providers to discuss potential future opportunities.

o Peer mentoring

Thirteen of our service users have had training to become 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
Marks and Spencer
Four Seasons Charity Shop

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) and planned sessions, cooking (through preparing and making food for sale in the café and for take aways) and independent travel (developed over time over varied routes where relevant, 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 55 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 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 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 to refugees
- o Collecting school uniforms for families that may not be able to afford new uniforms

o 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:

Report of the Trustees
for the Year Ended 31 May 2024

OBJECTIVES AND ACTIVITIES

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

o New Building

We have converted and adapted a building at the rear of the existing building to be used as a quieter area for individuals who require a calmer environment, this building has a separate entrance. This enables service users to enter the building without having to enter via the busier entrance of the main building. The area is used for quieter, more holistic sessions- such as therapies, baking and therapeutic, craft related 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.

Public benefit

Who we help and our main activities are described below. All our charitable activities focus on preventing people from becoming socially excluded, engaging people within their local communities, 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 £461,020.

There is a context of general economic uncertainty that results from the recent Authority consultations and potential outcomes regarding procurement of services across the borough, and the effect this will have on public finances. The organisation will continue to develop its strategic approach and fully comply with and meet all requirements to enable them to become a procured service. They will continue to respond to the growing need for support by adults with learning disabilities, and additional needs, and their families. The company is committed to working with Local Authorities, disability services and education and health services to provide services and support for people with learning disabilities and additional needs. So that it can achieve its objectives and secure the long-term future of the organisation and the people who it supports.

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.

FINANCIAL REVIEW

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 years. 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.

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 individual and group support out in the community.

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

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.

Continue to develop and extend the range of work experience opportunities we are able to offer.

Apply for and procure a contract with the Local Authority.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 5 trustees know our project well, having volunteered with us in various capacities over the past 8 years.

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

Organisational structure

The Learning Rooms Southport has a Management Committee who meet quarterly, if not before and are responsible for the strategic direction and policy of the charity. At present the Committee has four members from a variety of professional back grounds relevant to the work of the charity. 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.

The Learning Rooms Southport (Registered number: 11385593)

Report of the Trustees
for the Year Ended 31 May 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11385593 (England and Wales)

Registered Charity number

1181010

Registered office

224a Liverpool Road
Southport
Merseyside
PR8 4PD

Trustees

D Hartley (resigned 15.1.24)
Ms J Hunt (appointed 25.2.24)
M J Robertson (resigned 19.1.24)
D M Lonsdale
Mrs R L Wareing (appointed 18.1.24)
F Middleton
Ms H Whitebrook

Independent Examiner

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
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 23 December 2024 and signed on its behalf by:

Mrs R L Wareing - 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 2024.

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
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23 December 2024

The Learning Rooms Southport

Statement of Financial Activities
for the Year Ended 31 May 2024

		31.5.24 Unrestricted fund £	31.5.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	295	9,688
Charitable activities	4		
Adult disability provision		461,020	404,434
Other trading activities	3	93,014	83,367
Total		<u>554,329</u>	<u>497,489</u>
EXPENDITURE ON			
Raising funds	5	32,732	22,508
Charitable activities	6		
Adult disability provision		393,638	385,258
Other		126,334	123,566
Total		<u>552,704</u>	<u>531,332</u>
NET INCOME/(EXPENDITURE)		1,625	(33,843)
RECONCILIATION OF FUNDS			
Total funds brought forward		46,762	80,605
TOTAL FUNDS CARRIED FORWARD		<u><u>48,387</u></u>	<u><u>46,762</u></u>

The notes form part of these financial statements

Balance Sheet
31 May 2024

	Notes	31.5.24 Unrestricted fund £	31.5.23 Total funds £
FIXED ASSETS			
Tangible assets	12	4,813	5,929
CURRENT ASSETS			
Stocks	13	18,000	16,000
Debtors	14	41,610	40,573
Prepayments and accrued income		-	291
Cash at bank and in hand		13,966	5,971
		<u>73,576</u>	<u>62,835</u>
CREDITORS			
Amounts falling due within one year	15	(30,002)	(22,002)
NET CURRENT ASSETS		<u>43,574</u>	<u>40,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,387</u>	<u>46,762</u>
NET ASSETS		<u>48,387</u>	<u>46,762</u>
FUNDS	16		
Unrestricted funds		<u>48,387</u>	<u>46,762</u>
TOTAL FUNDS		<u>48,387</u>	<u>46,762</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 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 2024

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 23 December 2024 and were signed on its behalf by:

R L Wareing - Trustee

The Learning Rooms Southport

Cash Flow Statement
for the Year Ended 31 May 2024

	Notes	31.5.24 £	31.5.23 £
Cash flows from operating activities			
Cash generated from operations	1	9,133	(29,806)
Interest paid		(650)	(286)
Net cash provided by/(used in) operating activities		<u>8,483</u>	<u>(30,092)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(488)	(982)
Net cash used in investing activities		<u>(488)</u>	<u>(982)</u>
Change in cash and cash equivalents in the reporting period		<u>7,995</u>	<u>(31,074)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>5,971</u>	<u>37,045</u>
Cash and cash equivalents at the end of the reporting period		<u><u>13,966</u></u>	<u><u>5,971</u></u>

The notes form part of these financial statements

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

	31.5.24 £	31.5.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	1,625	(33,843)
Adjustments for:		
Depreciation charges	1,604	1,977
Interest paid	650	286
Increase in stocks	(2,000)	(16,000)
(Increase)/decrease in debtors	(746)	21,073
Increase/(decrease) in creditors	8,000	(3,299)
Net cash provided by/(used in) operations	<u>9,133</u>	<u>(29,806)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.23 £	Cash flow £	At 31.5.24 £
Net cash			
Cash at bank and in hand	5,971	7,995	13,966
	<u>5,971</u>	<u>7,995</u>	<u>13,966</u>
Total	<u>5,971</u>	<u>7,995</u>	<u>13,966</u>

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.

2. DONATIONS AND LEGACIES

	31.5.24	31.5.23
	£	£
Donation	295	9,688
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	31.5.24	31.5.23
	£	£
Shop and garden centre income	93,014	83,367
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.5.24	31.5.23
		£	£
Fee income	Adult disability provision	461,020	392,478
Grants	Adult disability provision	-	11,956
		<u> </u>	<u> </u>
		461,020	404,434
		<u> </u>	<u> </u>

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

	31.5.24	31.5.23
	£	£
Grants received	-	11,956
	<u> </u>	<u> </u>

5. RAISING FUNDS

Other trading activities

	31.5.24	31.5.23
	£	£
Opening stock	16,000	-
Closing stock	(18,000)	(16,000)
Cafe supplies	33,297	32,766
Garden supplies	1,435	5,742
	<u> </u>	<u> </u>
	32,732	22,508
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Adult disability provision	388,798	4,840	393,638
	<u> </u>	<u> </u>	<u> </u>

7. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
Adult disability provision	704	4,136	4,840
	<u>704</u>	<u>4,136</u>	<u>4,840</u>

8. NET INCOME/(EXPENDITURE)

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

	31.5.24	31.5.23
	£	£
Depreciation - owned assets	1,604	1,977
	<u>1,604</u>	<u>1,977</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees are responsible for controlling the work, management and administration of the charity on behalf of its beneficiaries, no trustees have been paid in relation to trustee services.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

10. STAFF COSTS

	31.5.24	31.5.23
	£	£
Wages and salaries	280,489	291,159
Social security costs	15,319	15,947
Other pension costs	4,518	4,689
	<u>300,326</u>	<u>311,795</u>

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

	31.5.24	31.5.23
	17	17
Staff	<u>17</u>	<u>17</u>

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

	31.5.24	31.5.23
	-	1
£60,001 - £70,000	<u>-</u>	<u>1</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,688
Charitable activities	
Adult disability provision	404,434
Other trading activities	83,367
Total	<u>497,489</u>
EXPENDITURE ON	
Raising funds	22,508
Charitable activities	
Adult disability provision	385,258
Other	123,566
Total	<u>531,332</u>
NET INCOME/(EXPENDITURE)	(33,843)
RECONCILIATION OF FUNDS	
Total funds brought forward	80,605
TOTAL FUNDS CARRIED FORWARD	<u><u>46,762</u></u>

12. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 June 2023	9,696	3,687	13,383
Additions	-	488	488
At 31 May 2024	<u>9,696</u>	<u>4,175</u>	<u>13,871</u>
DEPRECIATION			
At 1 June 2023	5,415	2,039	7,454
Charge for year	1,070	534	1,604
At 31 May 2024	<u>6,485</u>	<u>2,573</u>	<u>9,058</u>
NET BOOK VALUE			
At 31 May 2024	<u><u>3,211</u></u>	<u><u>1,602</u></u>	<u><u>4,813</u></u>
At 31 May 2023	<u><u>4,281</u></u>	<u><u>1,648</u></u>	<u><u>5,929</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

13. STOCKS

	31.5.24	31.5.23
	£	£
Stocks	18,000	16,000

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Trade debtors	31,811	30,087
Other debtors	9,799	10,486
	41,610	40,573

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Trade creditors	3,411	-
Social security and other taxes	16,190	20,444
Other creditors	10,067	1,224
Accruals and deferred income	334	334
	30,002	22,002

16. MOVEMENT IN FUNDS

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
Unrestricted funds			
General fund	46,762	1,625	48,387
TOTAL FUNDS	46,762	1,625	48,387

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	554,329	(552,704)	1,625
TOTAL FUNDS	554,329	(552,704)	1,625

16. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>80,605</u>	<u>(33,843)</u>	<u>46,762</u>

Comparative 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)
TOTAL FUNDS	<u>497,489</u>	<u>(531,332)</u>	<u>(33,843)</u>

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

	At 1.6.22 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	80,605	(32,218)	48,387
TOTAL FUNDS	<u>80,605</u>	<u>(32,218)</u>	<u>48,387</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	1,051,818	(1,084,036)	(32,218)
TOTAL FUNDS	<u>1,051,818</u>	<u>(1,084,036)</u>	<u>(32,218)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.