

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 2025
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 2025

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Report of the Trustees
for the Year Ended 31 May 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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 their community, or part of society, possibly as 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 twelve 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 aims 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, we offer inclusive strategies to enable the people we support to make meaningful choices about their support pathways. Our way of working focuses on three key areas 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, local services and local groups and activities. 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 through improving budgeting, cooking and personal care skills as well as increased confidence to travel independently and access to community events.

3. People with disabilities and additional needs have improved skills and are more employable. Onsite, clients gain work experience and training in customer service, retail, catering, horticulture, floristry, hairdressing and small animal care. Offsite, a work experience programme offers fully supported placements with local businesses and organisations.

OBJECTIVES AND ACTIVITIES

Significant activities

Service users create individual training plans

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

Peer mentoring

Several 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 recognise the progress that they have made in becoming more self-reliant and independent. This year we have built further on the success of this scheme.

Work experience

Emphasis has been put on delivering employability skills, from applications and interviews through to securing employment and/ or gaining feedback from work experience providers.

We have extended our employability sessions and our range of work experience placements, as the number of service users attending continues to grow 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. Existing , previous and new placements from the previous year included:

Four Seasons Charity Shop
Southport Churches
Local Hairdressing salons
Community Cupboard set up
Birkdale Library

Service users developed new life skills

Service users gained new skills including undertaking money and budgeting (through working in the café), cooking (through preparing and making food for sale in the café and for takeaways) 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. Clients have had further opportunities to develop IT skills during events and fundraising sessions. They have been supported to create and send emails, both requesting and sending information.

Service users volunteered on community activities

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

Singing for local community groups alongside an established community choir
Dancing at the local annual Flower Show
Shopping for vulnerable members of the community
Collecting and stocking food items in our new Community Cupboard project
Collecting and donating blankets for homeless people in the community
Spending time talking and/ or playing games with elderly people who are at risk of isolation and loneliness.

Performing Arts and Wellbeing activities

In 2022, 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 activities including boxing, independent living skills, sports, mindfulness, sewing and languages.

We have since introduced community access trips; sports; video editing; film and photography; singing; life skills; art; drama; music sessions; baking and cookery; bush craft skills; puppetry; self-care sessions; wellbeing and fundraising sessions.

We have developed and introduced a band and a football team. We hold a monthly disco and also a monthly `Chill Out` club monthly .

OBJECTIVES AND ACTIVITIES

We have held sessions in relationship advice; appropriate behaviours; personal space; personal safety; internet safety; and self-defence.

The building continues to provide us with the space to extend our range of sessions and 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 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 between 40 and 43 people with disabilities and additional needs each day. Some clients attended five days a week, others for just half a day and most somewhere in between. In total, we supported 91 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, Williams Syndrome and wheelchair users.

FINANCIAL REVIEW

Principal funding sources

Our principal funding sources continued to be payments from our service users. These came in the form of Direct Debit Payments, Personal Allowances and Council Contracts. In this financial year this generated £657,988, compared with £461,020 for the comparative financial year to 31 May 2024 (note 5). Income from the shop and donations brought total income for the year ended 31 May 2025 to £784,933 (2024 - £554,329).

Naturally, the costs of carrying out the Charity's activities did rise, though the overall increase was kept under control and the Charity's income covered its costs by a margin of £75,608 to add to its accumulated funds. These funds totalled £123,995 as at 31 May 2025. Of these funds £4,000 was 'restricted funds,' in that they can only be spent on an activity or project specified by the donor.

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 is 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 three 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.

Report of the Trustees
for the Year Ended 31 May 2025

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.

Continue to train service users as peer mentors.

Increase the number of learning opportunities 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 including working with other social care providers.

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

Continue to look at the potential for an online timetable to ensure full inclusion for individuals unable to access the service.

Host a fully inclusive music festival

Raise awareness of the Community Cupboard` and develop its offerings.

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

It was 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 five trustees know our project well, having volunteered with us in various capacities over the past seven 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 which meets quarterly and is responsible for the strategic direction and policy of the Charity. At present the Committee has five members from a variety of professional back grounds relevant to the work of the Charity. Mr D Lonsdale acts as Secretary; Mrs Joyce Hunt acts as treasurer; Mrs Hayley Whitebrook. Ruth Wareing and Mr Frederick Middleton fulfill the role of trustees.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests 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 for also ensuring that the team continues to develop its working practices in line with good practice.

The organisation has employed a trainee operations manager to support the work of the management team.

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 content 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 and 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 complementary 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 Acts (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 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

Report of the Trustees
for the Year Ended 31 May 2025

Registered office

224a Liverpool Road
Southport
Merseyside
PR8 4PD

Trustees

Ms J Hunt
D M Lonsdale
Mrs R L Wareing
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

Andrea S Bleackley & Company
26 Bridge Street
Southport
Merseyside
PR8 1BW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Learning Rooms Southport for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- x select suitable accounting policies and then apply them consistently;
- x make judgements and estimates that are reasonable and prudent; and
- x prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page X.

In accordance with company law, as the company's directors, we certify that:

- x so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- x as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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 26 February 2026 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 2025.

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
Three Tuns Lane
Formby
Merseyside
L37 4AQ

26 February 2026

The Learning Rooms Southport

Statement of Financial Activities
for the Year Ended 31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,398	-	18,398	295
Charitable activities	5				
Adult disability provision		657,988	4,000	661,988	461,020
Other trading activities	3	103,958	-	103,958	93,014
Investment income	4	589	-	589	-
Total		<u>780,933</u>	<u>4,000</u>	<u>784,933</u>	<u>554,329</u>
EXPENDITURE ON					
Raising funds	6	36,708	-	36,708	32,732
Charitable activities	7				
Adult disability provision		498,525	-	498,525	393,638
Other		<u>174,092</u>	<u>-</u>	<u>174,092</u>	<u>126,334</u>
Total		<u>709,325</u>	<u>-</u>	<u>709,325</u>	<u>552,704</u>
NET INCOME		71,608	4,000	75,608	1,625
RECONCILIATION OF FUNDS					
Total funds brought forward		48,387	-	48,387	46,762
TOTAL FUNDS CARRIED FORWARD		<u><u>119,995</u></u>	<u><u>4,000</u></u>	<u><u>123,995</u></u>	<u><u>48,387</u></u>

The notes form part of these financial statements

Balance Sheet
31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
FIXED ASSETS					
Tangible assets	13	37,378	-	37,378	4,813
CURRENT ASSETS					
Stocks	14	18,000	-	18,000	18,000
Debtors	15	49,076	-	49,076	41,610
Cash at bank and in hand		30,343	4,000	34,343	13,966
		<u>97,419</u>	<u>4,000</u>	<u>101,419</u>	<u>73,576</u>
CREDITORS					
Amounts falling due within one year	16	(14,802)	-	(14,802)	(30,002)
NET CURRENT ASSETS		<u>82,617</u>	<u>4,000</u>	<u>86,617</u>	<u>43,574</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>119,995</u>	<u>4,000</u>	<u>123,995</u>	<u>48,387</u>
NET ASSETS		<u>119,995</u>	<u>4,000</u>	<u>123,995</u>	<u>48,387</u>
FUNDS	17				
Unrestricted funds				119,995	48,387
Restricted funds				<u>4,000</u>	<u>-</u>
TOTAL FUNDS				<u>123,995</u>	<u>48,387</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The Learning Rooms Southport (Registered number: 11385593)

Balance Sheet - continued

31 May 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2026 and were signed on its behalf by:

R L Wareing - Trustee

The Learning Rooms Southport

Cash Flow Statement
for the Year Ended 31 May 2025

	Notes	31.5.25 £	31.5.24 £
Cash flows from operating activities			
Cash generated from operations	1	64,667	9,132
Interest paid		(372)	(650)
Net cash provided by operating activities		<u>64,295</u>	<u>8,482</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(43,918)</u>	<u>(488)</u>
Net cash used in investing activities		<u>(43,918)</u>	<u>(488)</u>
Change in cash and cash equivalents in the reporting period		<u>20,377</u>	<u>7,994</u>
Cash and cash equivalents at the beginning of the reporting period		<u>13,966</u>	<u>5,972</u>
Cash and cash equivalents at the end of the reporting period		<u><u>34,343</u></u>	<u><u>13,966</u></u>

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.5.25 £	31.5.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	75,608	1,625
Adjustments for:		
Depreciation charges	11,352	1,604
Interest paid	372	650
Increase in stocks	-	(2,000)
Increase in debtors	(7,466)	(746)
(Decrease)/increase in creditors	(15,199)	7,999
Net cash provided by operations	<u>64,667</u>	<u>9,132</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.24 £	Cash flow £	At 31.5.25 £
Net cash			
Cash at bank and in hand	13,966	20,377	34,343
	<u>13,966</u>	<u>20,377</u>	<u>34,343</u>
Total	<u>13,966</u>	<u>20,377</u>	<u>34,343</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.

Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on reducing balance
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 2025

2. DONATIONS AND LEGACIES

	31.5.25	31.5.24
	£	£
Donations	18,398	295

3. OTHER TRADING ACTIVITIES

	31.5.25	31.5.24
	£	£
Shop and garden centre income	103,958	93,014

4. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Rents received	589	-

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.5.25	31.5.24
		£	£
Fee income	Adult disability provision	657,988	461,020
Grants	Adult disability provision	4,000	-
		661,988	461,020

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

	31.5.25	31.5.24
	£	£
Eleanor Rathbone Charitable Trust	3,000	-
Barchester Healthcare	1,000	-
	4,000	-

6. RAISING FUNDS

Other trading activities

	31.5.25	31.5.24
	£	£
Opening stock	18,000	16,000
Closing stock	(18,000)	(18,000)
Cafe supplies	30,323	33,297
Garden supplies	6,385	1,435
	36,708	32,732

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Adult disability provision	488,754	9,771	498,525

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Adult disability provision	1,051	654	8,066	9,771

9. NET INCOME/(EXPENDITURE)

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

	31.5.25 £	31.5.24 £
Depreciation - owned assets	11,353	1,604

10. 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 2025 nor for the year ended 31 May 2024.

11. STAFF COSTS

	31.5.25 £	31.5.24 £
Wages and salaries	272,123	280,489
Social security costs	9,655	15,319
Other pension costs	3,659	4,518
	285,437	300,326

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

	31.5.25	31.5.24
Total	15	17

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	295
Charitable activities	
Adult disability provision	461,020
Other trading activities	93,014
Total	<u>554,329</u>
EXPENDITURE ON	
Raising funds	32,732
Charitable activities	
Adult disability provision	393,638
Other	126,334
Total	<u>552,704</u>
NET INCOME	1,625
RECONCILIATION OF FUNDS	
Total funds brought forward	46,762
TOTAL FUNDS CARRIED FORWARD	<u><u>48,387</u></u>

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 June 2024	-	-	9,696	4,175	13,871
Additions	5,540	2,590	34,990	798	43,918
At 31 May 2025	<u>5,540</u>	<u>2,590</u>	<u>44,686</u>	<u>4,973</u>	<u>57,789</u>
DEPRECIATION					
At 1 June 2024	-	-	6,485	2,573	9,058
Charge for year	554	648	9,550	601	11,353
At 31 May 2025	<u>554</u>	<u>648</u>	<u>16,035</u>	<u>3,174</u>	<u>20,411</u>
NET BOOK VALUE					
At 31 May 2025	<u>4,986</u>	<u>1,942</u>	<u>28,651</u>	<u>1,799</u>	<u>37,378</u>
At 31 May 2024	<u>-</u>	<u>-</u>	<u>3,211</u>	<u>1,602</u>	<u>4,813</u>

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

14. STOCKS

	31.5.25	31.5.24
	£	£
Stocks	18,000	18,000

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Trade debtors	11,217	31,811
Other debtors	34,676	9,799
Prepayments and accrued income	3,183	-
	49,076	41,610

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Trade creditors	741	3,410
Social security and other taxes	13,131	16,190
Other creditors	930	10,068
Accruals and deferred income	-	334
	14,802	30,002

17. MOVEMENT IN FUNDS

	At 1.6.24	Net movement in funds	At 31.5.25
	£	£	£
Unrestricted funds			
General fund	48,387	71,608	119,995
Restricted funds			
Eleanor Rathbone Charitable Trust	-	3,000	3,000
Barchester Health	-	1,000	1,000
	-	4,000	4,000
TOTAL FUNDS	48,387	75,608	123,995

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	780,933	(709,325)	71,608
Restricted funds			
Eleanor Rathbone Charitable Trust	3,000	-	3,000
Barchester Health	1,000	-	1,000
	<u>4,000</u>	<u>-</u>	<u>4,000</u>
TOTAL FUNDS	<u><u>784,933</u></u>	<u><u>(709,325)</u></u>	<u><u>75,608</u></u>

Comparatives for 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
	<u>46,762</u>	<u>1,625</u>	<u>48,387</u>
TOTAL FUNDS	<u><u>46,762</u></u>	<u><u>1,625</u></u>	<u><u>48,387</u></u>

Comparative 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
	<u>554,329</u>	<u>(552,704)</u>	<u>1,625</u>
TOTAL FUNDS	<u><u>554,329</u></u>	<u><u>(552,704)</u></u>	<u><u>1,625</u></u>

17. MOVEMENT IN FUNDS - continued

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

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	46,762	73,233	119,995
Restricted funds			
Eleanor Rathbone Charitable Trust	-	3,000	3,000
Barchester Health	-	1,000	1,000
	<u>-</u>	<u>4,000</u>	<u>4,000</u>
TOTAL FUNDS	<u>46,762</u>	<u>77,233</u>	<u>123,995</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	1,335,262	(1,262,029)	73,233
Restricted funds			
Eleanor Rathbone Charitable Trust	3,000	-	3,000
Barchester Health	1,000	-	1,000
	<u>4,000</u>	<u>-</u>	<u>4,000</u>
TOTAL FUNDS	<u>1,339,262</u>	<u>(1,262,029)</u>	<u>77,233</u>

18. RELATED PARTY DISCLOSURES

The Charity is related to The Learning Rooms CIC and to Willow House Care Limited through the trustee Mrs R L Wareing being a director and key management of both organisations.

During the year ended 31 May 2025, the Charity provided finance of £10,337 to The Learning Rooms CIC. As at that date, £16,262 (2024 - £5,925) was due from the CIC. These balances have been disclosed within 'Other Debtors' in the notes to the financial statements.