

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
Absolute Support Leading Light

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

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for the Year Ended 31 March 2022

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REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2022

TRUSTEES

Ms A Reed
Ms K Fuller (resigned 19.1.22)
Ms A Linell (resigned 16.9.21)
Ms L H Pelier (appointed 18.4.21)
A Bechkoum (appointed 18.4.21) (resigned 9.8.22)
C T Lloyd (appointed 18.4.21)

PRINCIPAL ADDRESS

Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

REGISTERED CHARITY NUMBER

1183041

INDEPENDENT EXAMINER

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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).

The charity, Absolute Support Leading Light, was incorporated as a Charitable Incorporated Organisation ("CIO") on the 18th April 2019 with the Charities Commission of England and Wales.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Absolute Support Leading Light ("ASLL") was set up to support adults with learning disabilities or mental health issues, living in the London Borough of Richmond upon Thames and surrounding areas, to live independently. ASLL supports them to develop the capacity and skills needed to better enable them to independently identify and meet their own needs and to participate more fully in society.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2021-22 ASLL provided integrated support for 10 clients in two fixed home environments, as well as outreach for 3 other clients in their own residential properties. None of the properties are provided by ASLL.

ASLL made the decision that the charity would become 'paperless' and have developed online management performance systems to reduce the charity's carbon footprint, increase effective and efficient communications and client confidentiality. This work has largely been completed in the charity's financial year 2021-22.

During the year under review, one of the biggest achievements of ASLL has again been dealing with the impact of Covid-19. The ASLL tripartite management structure, both formal and informal, came into its own, and the combination of trustees, parent/ commissioners and staff worked tirelessly to protect, nurture, and maintain (where possible) clients' independence and lifestyles and mental health.

The majority of clients continued to live independently and staff were really creative in utilising online support across the educational and leisure sectors thus trying to maintain a level of continuity and creative input. ASLL management also restructured the staffing complement to ensure that those clients who were remaining in the own homes were supported throughout. This has meant that to date, we have had no cases of clients becoming seriously ill with the virus. We continue to follow the Government policy and strategy in respect of COVID in and around our services and staff.

All of the ASLL clients are supported to go about their daily lives with the main focus on them living independently and being given the room to take control of their own lives to the greatest degree possible. When at home the clients are supported to do their own menu planning, shopping and cooking (with all meals cooked from fresh ingredients), cleaning, washing and ironing and other chores. Outside of the usual day to day the clients are encouraged and supported to work, study and take part in meaningful external opportunities.

While the clients are the focus of our charity we see our colleagues as of the utmost importance as well. ASLL always values its staff and are proud to show staff retention is very high. Any new staff are always interviewed by client representatives alongside a senior member of staff. We also show our staff we value them by ensuring they have relevant training opportunities.

FINANCIAL REVIEW

Financial position

The results for 2021-22 show a fall in ASLL's net income of £70,574.

As stated below, the trustees appointed a new CEO with the principal task of reviewing ASLL's practices and procedures. This review led to some increases in costs relating to staff salaries and increased provisions for staff holidays. There were also material payments to staff for holiday entitlements that had not been taken in the prior year. The trustees decided that staff should be paid in full when ill with Covid. This recognised the partnership with our staff to keep our clients safe. There were also exceptional costs for recruiting senior staff.

FUTURE PLANS

Since the year end Anas Bechkoum has resigned as a trustee and the trustees thank him for his contribution to ASLL. Anas resigned August 2022. During this financial year, Alice Linell and Karen Fuller stepped down due to personal reasons. However, we recruited a new non client connected trustee, Heather Pelier, in April 2021.

The work with the Cranfield Trust ran its natural course and we concentrated on implementing their recommendations both in the organisation's management structure as well as governance. This helped us to continue to lay down the foundation for our new Chief Executive Officer ("CEO") to develop the charity to meet the challenges of the post COVID environment, to maintain the position of the charity as a champion of people with learning disabilities; recognising their abilities and capabilities and their positive impact and worth in society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are recruited by election to the board after a vote by current trustees. Currently two trustees are family members of clients the charity supports and one has no link to any staff, trustees or clients of the charity. The intention of the trustees is to recruit further trustees who have no prior link to the charity to ensure there is an uneven number of total trustees and also a larger number of trustees with no prior links to the charity. This is to enable the Board to vote and make decisions on matters if and when the trustees with family links need to remove themselves due to a conflict of interests.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees meet regularly, with at least two trustees needing to be present to make the meeting quorate. Decisions are voted upon by the trustees. A CEO reports into the trustees and takes responsibility for the day to day running of the Charity.

Trustees & Management

On the retirement of our founding CEO in May 2021, the Trustees appointed Steve Delaney as CEO on a time related contract with a brief to carry out a fundamental review of ASLL's processes and policies. Steve concentrated on ensuring that all our contractual obligations, practice, contracts and other relevant documents were legally sound. In addition, he worked closely with the trustees to ensure that their governance complied with ASLL's main purpose and in particular were able to demonstrate that our charity complied with the law, was accountable, transparent, and was well run. Steve's work in 2021-22 has had a major impact on ASLL and has provided ASLL with modern, compliant processes on which to grow. Steve resigned in May 2022 and ASLL appointed Peter Small to be the new CEO on a part time basis. Unfortunately this appointment was not satisfactory and was cancelled by mutual agreement in July 2022.

COMMENCEMENT OF ACTIVITIES

The charity commenced activities on the 1st September 2019

Approved by order of the board of trustees on 9 November 2022 and signed on its behalf by:

Ms A Reed - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ABSOLUTE SUPPORT LEADING LIGHT**

Independent examiner's report to the trustees of Absolute Support Leading Light

I report to the charity trustees on my examination of the accounts of Absolute Support Leading Light (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 registered member of ACMA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mark Blackwell
ACMA
MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

9 November 2022

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,468	1,641
Charitable activities			
Supported Living		451,428	459,170
Other income		1,425	-
Total		454,321	460,811
EXPENDITURE ON			
Charitable activities			
Supported Living		478,176	414,122
NET INCOME/(EXPENDITURE)		(23,855)	46,689
RECONCILIATION OF FUNDS			
Total funds brought forward		123,569	76,880
TOTAL FUNDS CARRIED FORWARD		99,714	123,569

BALANCE SHEET

31 March 2022

		31.3.22 Unrestricted fund £	31.3.21 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	4	-	2,125
CURRENT ASSETS			
Debtors	5	19,143	28,774
Cash at bank		90,920	92,537
		<hr/>	<hr/>
		110,063	121,311
CREDITORS			
Amounts falling due within one year	6	(10,349)	133
		<hr/>	<hr/>
NET CURRENT ASSETS		99,714	121,444
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		99,714	123,569
		<hr/>	<hr/>
NET ASSETS		99,714	123,569
		<hr/>	<hr/>
FUNDS	7		
Unrestricted funds		99,714	123,569
		<hr/>	<hr/>
TOTAL FUNDS		99,714	123,569
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 November 2022 and were signed on its behalf by:

A Reed - Trustee

C T Lloyd - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Fixtures and fittings - 25% on cost

Taxation

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,641
Charitable activities	
Supported Living	459,170
Total	<hr/> 460,811
EXPENDITURE ON	
Charitable activities	
Supported Living	414,122

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

46,689

RECONCILIATION OF FUNDS

Total funds brought forward

76,880

TOTAL FUNDS CARRIED FORWARD

123,569

4. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 April 2021

12,372

Disposals

(12,372)

At 31 March 2022

-

DEPRECIATION

At 1 April 2021

10,247

Eliminated on disposal

(10,247)

At 31 March 2022

-

NET BOOK VALUE

At 31 March 2022

-

At 31 March 2021

2,125

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.22

31.3.21

£

£

Trade debtors

17,627

24,540

Other debtors

489

1,259

Prepayments and accrued income

1,027

2,975

19,143

28,774

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	1,363	164
Taxation and social security	6,746	(297)
Other creditors	2,240	-
	<u>10,349</u>	<u>(133)</u>

7. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	123,569	(23,855)	99,714
	<u>123,569</u>	<u>(23,855)</u>	<u>99,714</u>
TOTAL FUNDS			
	<u>123,569</u>	<u>(23,855)</u>	<u>99,714</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	454,321	(478,176)	(23,855)
	<u>454,321</u>	<u>(478,176)</u>	<u>(23,855)</u>
TOTAL FUNDS			
	<u>454,321</u>	<u>(478,176)</u>	<u>(23,855)</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	76,880	46,689	123,569
	<u>76,880</u>	<u>46,689</u>	<u>123,569</u>
TOTAL FUNDS			
	<u>76,880</u>	<u>46,689</u>	<u>123,569</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	460,811	(414,122)	46,689
	<u>460,811</u>	<u>(414,122)</u>	<u>46,689</u>
TOTAL FUNDS			
	<u>460,811</u>	<u>(414,122)</u>	<u>46,689</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	76,880	22,834	99,714
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>76,880</u>	<u>22,834</u>	<u>99,714</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	915,132	(892,298)	22,834
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>915,132</u>	<u>(892,298)</u>	<u>22,834</u>

8. RELATED PARTY DISCLOSURES

Two trustees, A Reed and CT Lloyd both have relatives who are users of the services provided by the organisation. All transactions are on the same basis as other users of the service and the relevant trustee abstains from voting if the discussion affect their individual relative.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,468	1,641
Charitable activities		
Residential Care Income	451,428	459,170
Other income		
Gain on sale of tangible fixed assets	1,425	-
Total incoming resources	454,321	460,811
EXPENDITURE		
Charitable activities		
Wages	411,058	353,567
Social security	24,863	24,080
Pensions	8,551	6,165
Insurance	4,629	2,711
Contract Carers	-	4,086
Travel and subsistence	201	1,606
Computer & IT	950	2,869
Client events and outings	-	200
Subscriptions	1,041	954
Staff Training	933	1,097
Staff Recruitment	11,400	-
Depreciation of tangible fixed assets	-	4,189
	463,626	401,524
Support costs		
Management		
Telephone	774	1,447
Postage and stationery	95	90
Sundries	1,041	12
Storage Charges	346	1,973
Rent	4,825	2,000
	7,081	5,522
Finance		
Bank charges	285	59
Information technology		
Repairs and renewals	626	341
Governance costs		
HR Consultancy Fees	3,243	2,364
Accountancy Fees	3,315	4,312
	6,558	6,676
Total resources expended	478,176	414,122
Net (expenditure)/income	(23,855)	46,689