

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
Absolute Support Leading Light

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2023

TRUSTEES

Ms A Reed
Ms L H Pelier
A Bechkoum (resigned 9.8.22)
C T Lloyd
Ms S K Morris (appointed 16.3.23)

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 2023

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

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 live independently, identify and meet their own needs and to participate more fully in society.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2022-23 ASLL provided integrated support for 9 clients in two fixed home environments, as well as outreach for 3 other clients in their own residential properties. During the year, one of the outreach clients left ASLL to seek different provision for their needs.

ASLL 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 however we have continued to streamline and improve our digital filing and communication systems.

During the year under review, one of the biggest achievements of ASLL has been helping clients to get back to their usual daily lives post Covid and providing any necessary support for their mental wellbeing. Our staff retention remains high and despite the reduction in numbers of available support workers in the workplace generally, we have been able to source new and high-quality support staff to ensure that our clients continue to receive the highest calibre of support.

As set out below, ASLL experienced some changes at senior management level during the year and our existing Service Manager stepped up to oversee the organisation as we worked towards employing a Senior Manager to lead ASLL.

We actively promote staff training and provide opportunities for all staff to increase their knowledge and improve their skills.

FINANCIAL REVIEW

Financial position

The results for 2022-23 show a reduction on ASLL's losses (Net Expenditure) from £(23,855) to £(3,928). The reduction was primarily driven by lower management costs as ASLL operated without a full time Chief Executive Officer during the year. There was also a significant reduction in recruitment costs.

The trustees approached the Local Authority in September 2022 to request an uplift in the hourly rate paid to commissioners and a 4% uplift was finally agreed, backdated to April 2022. It was agreed to award this 4% uplift to all ASLL employees for the same period as a one-off bonus to thank them for their continued commitment and service to our clients.

FUTURE PLANS

At the end of the financial year under review, the trustees identified the need for specialist guidance to support our organisation with a view to strategic planning, to ensure that we are compliant under CQC and current health and social care regulations, to complete an appropriate management structure, and to identify any further gaps in our service, supporting us as we apply for CQC registration. In March 2023, we were very fortunate to source and start working with Leonie Da Silva of Da Silva Consultancy Services.

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 three 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.

Organisational structure

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

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees & Management

Steve Delaney, who was employed on a short term contract in May 2021, resigned in April 2022. ASLL appointed Peter Small to be the new CEO on a part time basis on Steve Delaney's resignation. Unfortunately, this appointment was not satisfactory and was cancelled by mutual agreement in July 2022. Our existing Service Manager stepped up to manage the ASLL whilst the trustees looked to recruit a Senior Manager to oversee the organisation.

COMMENCEMENT OF ACTIVITIES

The charity commenced activities on the 1st September 2019

Approved by order of the board of trustees on 27 September 2023 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 2023.

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 member of the Chartered Institute of Management Accountants, 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
The Chartered Institute of Management Accountants

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

27 September 2023

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,007	1,468
Charitable activities			
Supported Living		441,589	451,428
Other income		-	1,425
Total		<u>442,596</u>	<u>454,321</u>
EXPENDITURE ON			
Charitable activities			
Supported Living		<u>446,524</u>	<u>478,176</u>
NET INCOME/(EXPENDITURE)		(3,928)	(23,855)
RECONCILIATION OF FUNDS			
Total funds brought forward		99,714	123,569
TOTAL FUNDS CARRIED FORWARD		<u><u>95,786</u></u>	<u><u>99,714</u></u>

Absolute Support Leading Light

BALANCE SHEET

31 March 2023

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
	Notes		
CURRENT ASSETS			
Debtors	4	32,651	19,143
Cash at bank		88,749	90,920
		<hr/>	<hr/>
		121,400	110,063
 CREDITORS			
Amounts falling due within one year	5	(25,614)	(10,349)
		<hr/>	<hr/>
NET CURRENT ASSETS		95,786	99,714
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		95,786	99,714
		<hr/>	<hr/>
NET ASSETS		95,786	99,714
		<hr/>	<hr/>
FUNDS	6		
Unrestricted funds		95,786	99,714
		<hr/>	<hr/>
TOTAL FUNDS		95,786	99,714
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2023 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 2023

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.

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 2023 nor for the year ended 31 March 2022.

Trustees' expenses

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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,468
Charitable activities	
Supported Living	451,428
Other income	1,425
Total	<u>454,321</u>
EXPENDITURE ON	
Charitable activities	
Supported Living	<u>478,176</u>
NET INCOME/(EXPENDITURE)	(23,855)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

123,569

TOTAL FUNDS CARRIED FORWARD

99,714

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	30,773	17,627
Other debtors	-	489
Prepayments and accrued income	1,878	1,027
	<u>32,651</u>	<u>19,143</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	1,643	1,363
Taxation and social security	7,790	6,746
Other creditors	16,181	2,240
	<u>25,614</u>	<u>10,349</u>

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	99,714	(3,928)	95,786
	<u>99,714</u>	<u>(3,928)</u>	<u>95,786</u>
TOTAL FUNDS			
	<u>99,714</u>	<u>(3,928)</u>	<u>95,786</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	442,596	(446,524)	(3,928)
	<u>442,596</u>	<u>(446,524)</u>	<u>(3,928)</u>
TOTAL FUNDS			
	<u>442,596</u>	<u>(446,524)</u>	<u>(3,928)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,569</u>	<u>(23,855)</u>	<u>99,714</u>

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>454,321</u>	<u>(478,176)</u>	<u>(23,855)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	123,569	(27,783)	95,786
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,569</u>	<u>(27,783)</u>	<u>95,786</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	896,917	(924,700)	(27,783)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>896,917</u>	<u>(924,700)</u>	<u>(27,783)</u>

7. 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.