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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**  
**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 2024

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REFERENCE AND ADMINISTRATIVE DETAILS  
for the Year Ended 31 March 2024

TRUSTEES	Ms A Reed Ms L H Pelier C T Lloyd (resigned 30.9.23) Ms S K Morris E Boyd (appointed 17.4.24)
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 2024**

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

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") took over the services of Absolute Support London Limited in May 2019, and duly registered as a CIO with the Charities Commission. 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 enable them to identify and meet their own needs and to participate more fully in society.

ASLL seeks to do this by

1. providing support and supervision with an independent living philosophy in a homestyle environment.
2. providing focused 1:1 time with our clients to support them to realise their existing skills and develop their potential, including using bespoke training to fit their individual needs.

The overall purpose of the organisation is for our clients to have the appropriate level of support to equip them to live as independently as they are able

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In 2023-24 ASLL provided integrated support for 9 clients in two fixed home environments, as well as outreach for 2 other clients in their own residential properties.

Next to supporting our clients and staff, our priority this year has been to strengthen and streamline our support systems, to improve efficiency and ensure consistency throughout the service, in readiness for our CQC application.

We had hoped to largely achieve this by implementing a recommended new digital record-keeping system but our plans were set back when support for the license for our preferred product was withdrawn from the UK. A suitable alternative, Nourish, has now been sourced and is currently being put into effect. While the clients are the focus of our Charity, our staff are of the utmost importance as well. ASLL always values its staff and our retention of care staff is high. We actively promote training and provide opportunities for all staff to increase their knowledge and improve their skills

We recognise our care staff for the consistency and quality of the support they provide. They continue to focus on enabling our clients to lead full and happy lives. We have embedded a comprehensive staff training matrix within the organisation. Staff training is key to ensure the safety of our clients and gives the staff the skills and knowledge to provide high quality, person centered care. We train support staff to understand and adhere to professional standards, ethics and guidelines. We also believe it supports staff retention.

The ASLL costumed Halloween party is an annual event, well attended by clients, friends and families, as were our New Years Eve and Coronation parties. Our clients help to plan, cater and decorate the rooms for these events.

A highlight of this year was our Service Holiday to Center Parcs, the first holiday provided since the pandemic. Clients impressed us by enthusiastically embracing the challenges of many new activities, gaining confidence whilst having a lot of fun

**FINANCIAL REVIEW**

**Financial position**

The results for 2023-24 show a surplus of £25,791, almost completely restoring the losses of the last two years. We were also able to thank our staff with a bonus at year end.

Our income improved as we increased our charges in line with inflation. Our use of a consultant as opposed to employing a CEO has proved economical and effective.

We did not spend what we had expected on our new digital recording system, equipment and training, as that had to be postponed until the current year.

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2024**

**FUTURE PLANS**

There has been no growth in the number of clients this year, despite requests for our services. Whilst it has been frustrating not to be able to meet this need, some time is needed to allow senior staff to settle into their new management roles and to consolidate our internal systems.

With our new digital system, Nourish up and running, we will be ready to commence our CQC application.

We have lost two long-serving staff members with young families to Teaching Assistant posts, and some student bank staff have completed their courses and gone into full time employment, so we need to mount a recruitment drive.

We are looking to employ an administrative assistant to replace help currently supplied on a voluntary basis by trustees.

Once we are CQC registered and fully resourced, we will be ready to grow and expand our client base.

**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. The Trustees are actively looking to recruit further trustees with no prior link to the charity, and one has recently been appointed.

Trustees continue to attend appropriate governance training sessions to support their roles.

The trustees were most grateful to Treasurer Chris Lloyd, who resigned this year, for his contribution to the charity, and especially for his kindness in staying on as treasurer for an extended handover period.

**Organisational structure**

The Trustees meet monthly, with at least two Trustees needing to be present to make the meeting quorate. Decisions are voted upon by the Trustees.

Reporting into the Trustees and taking responsibility for the day to day running of the organisation is the Service Manager, Chinwe Feyisitan Soares

**Organisation Change**

We experienced a change of management in April '23, when Service Manager Rosie Dickson left for family reasons. Consequently, the year to March '24 has been a period of reorganisation. Our Deputy Manager stepped up into the Service Manager role and two new Team Leader posts were created, one of which was filled internally, the other externally just before the end of the year.

We have found that a service of our current size does not justify the employment of a CEO, and since March '23 trustees have engaged an experienced consultant, Leonie Da Silva, to review our policies, procedures and systems. We believe that this is a judicious use of the organisation's finances and ensures a level of management we could not afford if we were to employ someone full-time as a fully paid-up employee.

As well as advising trustees, she has and continues to induct, mentor and train our new management team.

Furthermore, she has carried out some group staff training. She has met with all service commissioners over Zoom. She provides an ongoing review into every aspect of our service, identifying where we can improve

**COMMENCEMENT OF ACTIVITIES**

The charity commenced activities on the 1st September 2019

Approved by order of the board of trustees on 11 October 2024 and signed on its behalf by:

Ms S K Morris - 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 2024.

**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

11 October 2024

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,007	1,007
<b>Charitable activities</b>			
Supported Living		468,686	441,589
<b>Total</b>		<u>469,693</u>	<u>442,596</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Supported Living		443,902	446,524
<b>NET INCOME/(EXPENDITURE)</b>		25,791	(3,928)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		95,786	99,714
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>121,577</u></u>	<u><u>95,786</u></u>



**BALANCE SHEET**  
**31 March 2024**

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
	Notes		
<b>CURRENT ASSETS</b>			
Debtors	4	4,789	32,651
Cash at bank		134,120	88,749
		<hr/>	<hr/>
		138,909	121,400
 <b>CREDITORS</b>			
Amounts falling due within one year	5	(17,332)	(25,614)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		121,577	95,786
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		121,577	95,786
		<hr/>	<hr/>
<b>NET ASSETS</b>		121,577	95,786
		<hr/>	<hr/>
<b>FUNDS</b>	6		
Unrestricted funds		121,577	95,786
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		121,577	95,786
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2024 and were signed on its behalf by:

A Reed - Trustee

S K Morris - Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2024**

**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.

**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 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

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

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,007
<b>Charitable activities</b>	
Supported Living	441,589
<b>Total</b>	<u>442,596</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Supported Living	<u>446,524</u>
<b>NET INCOME/(EXPENDITURE)</b>	(3,928)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	99,714

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2024**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>95,786</b>

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24 £	31.3.23 £
Trade debtors	2,909	30,773
Prepayments and accrued income	1,880	1,878
	<u>4,789</u>	<u>32,651</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24 £	31.3.23 £
Trade creditors	687	1,643
Taxation and social security	11,429	7,790
Other creditors	5,216	16,181
	<u>17,332</u>	<u>25,614</u>

**6. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	95,786	25,791	121,577
	<u>95,786</u>	<u>25,791</u>	<u>121,577</u>
<b>TOTAL FUNDS</b>	<u>95,786</u>	<u>25,791</u>	<u>121,577</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	469,693	(443,902)	25,791
	<u>469,693</u>	<u>(443,902)</u>	<u>25,791</u>
<b>TOTAL FUNDS</b>	<u>469,693</u>	<u>(443,902)</u>	<u>25,791</u>

**Comparatives for movement in funds**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2024****6. MOVEMENT IN FUNDS - continued**

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

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

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	99,714	21,863	121,577
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>99,714</u>	<u>21,863</u>	<u>121,577</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 £
<b>Unrestricted funds</b>			
General fund	912,289	(890,426)	21,863
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>912,289</u>	<u>(890,426)</u>	<u>21,863</u>

**7. RELATED PARTY DISCLOSURES**

Three Trustees, A Reed, CT Lloyd & S K Morris all 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 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,007	1,007
<b>Charitable activities</b>		
Residential Care Income	468,686	441,589
<b>Total incoming resources</b>	469,693	442,596
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	357,382	381,577
Social security	24,780	33,099
Pensions	6,992	8,184
Insurance	5,639	5,508
Travel and subsistence	136	265
Computer & IT	1,405	271
Client events and outings	-	344
Subscriptions	1,321	1,786
Staff Training	240	3,575
Professional Fees	30,736	1,808
Subcontractor	480	-
Staff Entertainment	957	421
	430,068	436,838
<b>Support costs</b>		
<b>Management</b>		
Telephone	370	391
Postage and stationery	-	224
Sundries	323	649
	693	1,264
<b>Finance</b>		
Bank charges	240	290
<b>Governance costs</b>		
HR Consultancy Fees	4,435	2,475
Accountancy Fees	4,980	4,020
Consultancy and Legal Fees	3,486	1,637
	12,901	8,132
Total resources expended	443,902	446,524
<b>Net income/(expenditure)</b>	25,791	(3,928)