

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
Absolute Support Leading Light

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
Hampshire
GU14 6DQ

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for the Year Ended 31 March 2025

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REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2025

TRUSTEES	Ms A Reed Ms L H Pelier Ms S K Morris (resigned 19.9.25) E Boyd (appointed 17.4.24) H M Kemball (appointed 1.9.25)
PRINCIPAL ADDRESS	Ferneberga House Alexandra Road Farnborough Hampshire GU14 6DQ
REGISTERED CHARITY NUMBER	1183041
INDEPENDENT EXAMINER	MHR Consultancy Limited Ferneberga House Alexandra Road Farnborough Hampshire GU14 6DQ

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

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

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In 2024-2025 ASLL provided integrated support for 9 clients in two fixed home environments, as well as outreach for 2 clients in their own residential properties.

In continuation from last year, we have been focussing on reorganisation and strengthening our systems, to further improve efficiency, consistency and communication, and to ensure the best of standards and CQC compliance.

Our investment in a new digital record-keeping system, Nourish has improved efficiency and communication within the organisation and helped to streamline systems.

Recruitment in current conditions remains difficult but we were able to strengthen our bank staff with three new members.

We continue to invest in training, and this year held a training day for all staff to attend an Oliver McGowan training session on Learning Disability and Autism

Most of our care staff are long serving, supplying consistent and experienced support. Staff are focussed on enabling our clients to lead full and happy lives, to observe and listen to clients, enabling them to make their own choices and are responsive to their requests, wants and needs. Clients are encouraged to do as much for themselves as they are able and are given every opportunity to take control of their own lives.

Staff network with local community groups and take full advantage of the many opportunities provided by local organisations.

This year we were able to support clients on two holidays. Several clients flew to Crete in September for a week of all-inclusive holiday, with an additional break over Halloween at a UK-based resort.

FINANCIAL REVIEW

Financial position

The results for 2024-25 show a surplus of £44,391, providing us with reserves that we expect to draw on in 2025-2026, for the temporary expense of the provision of personal care until CQC registration is formalised, for recruitment, and to further enrich staff training.

FUTURE PLANS

We have strengthened our systems with our new digital system, Nourish, and our new management structure, and are confident of achieving CQC registration during 2025.

Recruitment has been an area of difficulty, and our focus will be on attracting new staff to the service. Once we are CQC registered and fully staffed, we will be ready to take on new clients.

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 have been actively looking to recruit further trustees with no prior link to ASLL, and this year were delighted to welcome Mrs. Eva Boyd to the board, who has experience of the sector with Choice Care Group.

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

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Change

We have strengthened our management team, welcoming Mrs. Leonie da Silva, formerly our professional consultant, as a part-time CEO at the end of the year, to spearhead our CQC application. We have also taken on extra administrative help to replace voluntary services.

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 to the Trustees and taking responsibility for the day-to-day running of the organisation is the Service Manager, Chinwe Feyisitan Soares, and aforementioned CEO, Leonie Da Silva.

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 have been actively looking to recruit further trustees with no prior link to ASLL, and this year were delighted to welcome Mrs. Eva Boyd to the board, who has experience of the sector with Choice Care Group.

COMMENCEMENT OF ACTIVITIES

The charity commenced activities on the 1st September 2019

Approved by order of the board of trustees on 9 October 2025 and signed on its behalf by:

H M Kemball - 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 2025.

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
Hampshire
GU14 6DQ

9 October 2025

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	651	1,007
Charitable activities	3		
Supported Living		501,258	468,686
Total		<u>501,909</u>	<u>469,693</u>
EXPENDITURE ON			
Charitable activities	4		
Supported Living		<u>457,518</u>	<u>443,902</u>
NET INCOME		44,391	25,791
RECONCILIATION OF FUNDS			
Total funds brought forward		121,577	95,786
TOTAL FUNDS CARRIED FORWARD		<u><u>165,968</u></u>	<u><u>121,577</u></u>

BALANCE SHEET
31 March 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
	Notes		
CURRENT ASSETS			
Debtors	9	23,094	4,789
Cash at bank		170,444	134,120
		<u>193,538</u>	<u>138,909</u>
CREDITORS			
Amounts falling due within one year	10	(27,570)	(17,332)
		<u>165,968</u>	<u>121,577</u>
NET CURRENT ASSETS			
		<u>165,968</u>	<u>121,577</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		165,968	121,577
		<u>165,968</u>	<u>121,577</u>
NET ASSETS		165,968	121,577
		<u>165,968</u>	<u>121,577</u>
FUNDS	11		
Unrestricted funds		165,968	121,577
		<u>165,968</u>	<u>121,577</u>
TOTAL FUNDS		<u>165,968</u>	<u>121,577</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 October 2025 and were signed on its behalf by:

A Reed - Trustee

H M Kemball - Trustee

CASH FLOW STATEMENT
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	36,324	45,371
Net cash provided by operating activities		36,324	45,371
Change in cash and cash equivalents in the reporting period		36,324	45,371
Cash and cash equivalents at the beginning of the reporting period		134,120	88,749
Cash and cash equivalents at the end of the reporting period		170,444	134,120

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2025

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

	31.3.25	31.3.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	44,391	25,791
Adjustments for:		
(Increase)/decrease in debtors	(18,305)	27,862
Increase/(decrease) in creditors	10,238	(8,282)
	<u>36,324</u>	<u>45,371</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank	134,120	36,324	170,444
	<u>134,120</u>	<u>36,324</u>	<u>170,444</u>
	<u>134,120</u>	<u>36,324</u>	<u>170,444</u>
Total	<u>134,120</u>	<u>36,324</u>	<u>170,444</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025**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. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	651	1,007
	<u> </u>	<u> </u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Residential Care Income	Supported Living	501,258	468,686
		<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Supported Living	444,332	13,186	457,518
	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

5. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
Supported Living	2,382	240	10,564	13,186
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	368,885	357,382
Social security costs	27,601	24,780
Other pension costs	7,753	6,992
	<u>404,239</u>	<u>389,154</u>

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

31.3.25	31.3.24
<u> </u>	<u> </u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,007
Charitable activities	
Supported Living	<u>468,686</u>
Total	<u>469,693</u>
EXPENDITURE ON	
Charitable activities	
Supported Living	<u>443,902</u>
NET INCOME	25,791
RECONCILIATION OF FUNDS	
Total funds brought forward	95,786
TOTAL FUNDS CARRIED FORWARD	<u>121,577</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	18,904	2,909
Prepayments and accrued income	4,190	1,880
	<u>23,094</u>	<u>4,789</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	2,902	687
Taxation and social security	11,296	11,429
Other creditors	13,372	5,216
	<u>27,570</u>	<u>17,332</u>

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	121,577	44,391	165,968
	<u>121,577</u>	<u>44,391</u>	<u>165,968</u>
TOTAL FUNDS	<u>121,577</u>	<u>44,391</u>	<u>165,968</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	501,909	(457,518)	44,391
	<u>501,909</u>	<u>(457,518)</u>	<u>44,391</u>
TOTAL FUNDS	<u>501,909</u>	<u>(457,518)</u>	<u>44,391</u>

Comparatives for movement in funds

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	95,786	70,182	165,968
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>95,786</u>	<u>70,182</u>	<u>165,968</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	971,602	(901,420)	70,182
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>971,602</u>	<u>(901,420)</u>	<u>70,182</u>

12. RELATED PARTY DISCLOSURES

Three Trustees, A Reed & 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 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	651	1,007
Charitable activities		
Residential Care Income	501,258	468,686
Total incoming resources	501,909	469,693
EXPENDITURE		
Charitable activities		
Wages	368,885	357,382
Social security	27,601	24,780
Pensions	7,753	6,992
Insurance	5,355	5,639
Travel and subsistence	262	136
Computer & IT	2,053	1,405
Subscriptions	2,801	1,321
Staff Training	3,967	240
Professional Fees	22,625	30,736
Subcontractor	2,730	480
Staff Entertainment	300	957
	444,332	430,068
Support costs		
Management		
Telephone	475	370
Postage and stationery	30	-
Sundries	1,877	323
	2,382	693
Finance		
Bank charges	240	240
Governance costs		
HR Consultancy Fees	4,435	4,435
Accountancy Fees	4,329	4,980
Consultancy and Legal Fees	1,800	3,486
	10,564	12,901
Total resources expended	457,518	443,902
Net income	44,391	25,791