

Registered number: 07660502
Charity number: 1186831

On My Side
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 30 June 2025

On My Side
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 22

On My Side
(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers
For the year ended 30 June 2025

Trustees	Alistair Bailey (appointed 11 September 2025) Nicholas Bailey David Connolly Nicola Loach Ivor Carl Revere (resigned 30 September 2024) Jane Elizabeth Chapman (resigned 10 July 2025) Johannes William Gottschalk
-----------------	--

Company registered number	07660502
----------------------------------	----------

Charity registered number	1186831
----------------------------------	---------

Registered office	16 Colchester Vale Forest Row East Sussex RH18 5HJ
--------------------------	---

Accountants	Kreston Reeves LLP Springfield House Springfield Road Horsham West Sussex RH12 2RG
--------------------	---

On My Side
(A company limited by guarantee)

Trustees' report
For the year ended 30 June 2025

The Trustees present their annual report together with the financial statements of the Company for the 1 July 2024 to 30 June 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The company's purposes, as set out in its memorandum of association, are the relief of people with learning disabilities, in particular but not exclusively through advice and support, by facilitating the provision of supported living accommodation and through support for their families and carers, and the promotion of social inclusion among people who are excluded from society, or parts of society, as a result of learning disabilities.

During the financial year ending 30 June 2025, the charity's primary objectives continued to be supporting people with learning disabilities to live fulfilling lives as independently as possible and promoting their social inclusion within the local community. These objectives have been delivered principally through the provision of supported living accommodation in Forest Row and through the development of community-based facilities and activities that enable individuals to socialise, learn skills, and engage in meaningful work-related and recreational activities.

On My Side also provides advice and information to the families and carers of those it supports, as well as to other local people with learning disabilities and their families who have sought guidance or assistance. The Trustees have had due regard to the Charity Commission's guidance on public benefit and confirm that the charity's activities are carried out for the public benefit. Through its work, On My Side seeks not only to improve opportunities and outcomes for people with learning disabilities, but also to enable them to contribute actively to their local community and to access local services in the same way as non-disabled people, thereby promoting social inclusion and greater public understanding of learning disabilities.

Achievements and performance

a. Main achievements of the Company

The year ending 30 June 2025 has been one of significant progress and strategic expansion for On My Side. Building on the strong foundations established in previous years, the charity has continued to consolidate its services while also making substantial advances in its capacity to support individuals with learning disabilities within Forest Row and the surrounding area.

The charity continues to benefit from strong governance arrangements, with an experienced and committed board of trustees providing oversight and strategic direction. Trustees bring a wide range of professional skills and lived experience, supporting robust decision-making and ensuring that the charity remains well governed, financially responsible, and focused on its charitable mission. The trustees work closely with the management team, whose professionalism and dedication continue to be central to the effective delivery of services.

During the year, the trustees, management, and staff held a dedicated strategy day to reflect on and reaffirm the core values and philosophy of On My Side. This process identified Respect, Empathy, and Self-actualisation as central principles underpinning the charity's approach to support and service delivery. These values inform all aspects of the organisation's work and reflect a commitment to supporting individuals to move towards greater self-actualisation, enabling each person to become the fullest version of themselves within a supportive and

On My Side
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 30 June 2025

Achievements and performance (continued)

inclusive environment.

Expansion of supported living provision

A major milestone during the year has been the acquisition of a second residential property, Orlingbury House. This represents a significant step forward in the charity's expansion of its supported living services and builds on the success of Fairborne House.

Orlingbury House has been fully refurbished during the year and is now tenanted. The property is situated at the heart of Forest Row and within walking distance of Fairborne House, enabling close operational links between the two homes and facilitating continuity of care and staffing support. The addition of Orlingbury House has increased the charity's capacity to provide high-quality, supported living accommodation, allowing more individuals with learning disabilities to live independently within a safe, supportive, and inclusive community setting.

As a result of the charity's property expansion, staffing levels have increased to ensure the continued delivery of high-quality support. An Assistant Independent Living Manager role has been introduced to support the Independent Living Manager, strengthening management capacity and operational resilience across both residential settings. Over the year, the number of tenants supported by On My Side has increased from four to ten, reflecting both the growth of the organisation and the increasing demand for its supported living services.

Fairborne House

Fairborne House has continued to provide a stable, nurturing, and supportive home environment for its tenants throughout the year. Staff remain available to assist with all aspects of daily living, including meal preparation, transport, household tasks, and emotional support. Communal meals, shared activities, and established routines continue to play an important role in fostering a sense of belonging, wellbeing, and mutual support among tenants.

The physical environment at Fairborne House continues to be well maintained, with ongoing investment to ensure the property remains comfortable, safe, and fit for purpose. The dedicated meeting room created from the former carport continues to provide valuable space for staff meetings, planning, and tenant activities.

Hambro Hall

Following a period of growth and strategic development, On My Side no longer occupies The Cube. Instead, Hambro Hall, situated directly adjacent to the former Cube premises, now serves as the charity's dedicated day centre. The premises are held on a ten-year lease from the local parish council, with the option to extend further, providing long-term stability and a strong foundation for future development.

During the year, refurbishment works at Hambro Hall were successfully completed. These included the installation of new toilet facilities, the creation of a manager's office, and significant interior works to ensure the space is fully adaptable and fit for purpose. The refurbished layout now provides a welcoming and flexible environment suitable for a wide range of resident-led activities, structured workshops, and community events.

Hambro Hall plays a central role in supporting skill development, creativity, and social inclusion. It enables the charity to deliver a broad programme of workshops and events while strengthening connections with the wider Forest Row community. The enhanced facilities support the charity's ambition to expand participation, encourage greater community engagement, and provide a high-quality, inclusive space where individuals with learning disabilities can thrive. Activities have remained centred around creative and vocational workshops, including woodworking, ceramics, model making, and other craft-based sessions, with products continuing to be sold at local community events.

During the year, the charity successfully secured the lease for Hambro Hall, a larger premises situated directly next to The Cube. This development marks an important step in the evolution of the charity's community-based

On My Side
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 30 June 2025

Achievements and performance (continued)

services. Since taking on the lease, refurbishment works have commenced to prepare the building for expanded use as a Learning Disability Resource Centre and community hub. In parallel, enquiries have been made to Wealden District Council regarding Community Infrastructure Levy (CIL) funding to support the refurbishment and development of the space.

Once fully operational, Hambro Hall will allow On My Side to expand its range of workshops and activities and to open access to a wider section of the community. With the development of Hambro Hall, the charity aims to significantly increase the number of members participating in activities delivered on the premises, extending opportunities not only to residents but also to individuals from the wider community who are seeking meaningful engagement, skill development, and social inclusion. The charity's working model will evolve to support greater inclusion, enabling individuals with learning disabilities and other community members to participate together in workshops, events, and shared learning opportunities. Planned uses include creative and practical workshops led by skilled staff, community events, meeting spaces for local organisations, and the development of a small coffee and retail area selling goods produced through the charity's workshops.

Community inclusion and engagement

On My Side has continued to place a strong emphasis on social inclusion and active participation within the wider community throughout the year. Tenants and members are supported to access local shops, cafés, leisure facilities, and community activities, helping to build confidence, develop independence, and foster meaningful social connections.

Regular social activities, including weekly social evenings and group outings, have provided structured yet enjoyable opportunities for individuals to engage with others in a supportive environment. Participation in the Forest Row community market has remained an important element of the charity's outreach, enabling individuals to showcase and sell items produced through workshops while developing communication skills and confidence through positive interactions with members of the public.

Tenants have also continued to benefit from employment and volunteering opportunities within local businesses, including charity shops in Forest Row and East Grinstead. These roles provide valuable work experience, encourage responsibility, and support the development of practical and interpersonal skills that contribute to greater independence.

In addition, the charity has actively attended local community events throughout the year, hosting information stalls to raise awareness of On My Side and its services. These events have played an important role in extending the charity's reach, strengthening local partnerships, and ensuring that information about supported living and community-based activities is accessible to residents, organisations, and potential beneficiaries.

Looking ahead

Looking ahead, the trustees are confident that the charity is well positioned for further sustainable growth. With two residential properties now fully operational and the redevelopment of Hambro Hall underway, On My Side is entering a new phase of development that will significantly enhance both its supported living provision and its community-based services.

The trustees remain committed to ensuring that all expansion is carefully managed, financially sustainable, and aligned with the charity's core purpose. Continued investment in staff, facilities, partnerships, and governance will remain central to supporting individuals with learning disabilities to live fulfilling, independent lives and to be fully included within their local community.

On My Side
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 30 June 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity's investments comply with the actions identified in our strategic plan which was developed and updated during 2023 and 2024 and further updated in 2025.

The strategic plan was developed with the purpose of purchasing a second property, Orlingbury House, enabling the charity to expand its provision and support whilst continuing to maintain and improve the existing facilities.

c. Principal funding

The principal funding sources for the charity at present are the rents for tenancies and accommodation within Fairborne House and Orlingbury House, and the payments made by tenants for their support. The rents for the tenancies held by people with learning disabilities are paid through housing benefit, and the support payments are funding via direct payments to the tenants from the social service departments of their funding authorities. Tenants also contribute to the costs of running the house by making payments from income benefits for their food, utilities, and transportation costs.

We have also had some donations and made a modest income from sales of items sold at the local community market which has allowed us to cover the cost of materials from sessions held at The Cube/Hambro Hall.

d. Loans and mortgage

We continue to pay down the mortgage for Fairborne House and have obtained further loans at beneficial rates of interest for the purchase of Orlingbury House, as envisaged in the strategic plan.

Structure, governance and management

a. Constitution

On My Side is a charitable company limited by guarantee and not having share capital (Company No. 07660502). It is governed by a Memorandum and Articles of Association. There are a minimum of three trustees and a maximum of seven.

b. Methods of appointment or election of Trustees

The current trustees have the power to appoint new trustees and have endeavoured to appoint trustees who have skills, knowledge, and experience relevant to the work of the charity. All members of the board give their time voluntarily and received no benefits, or payments, from the charity.

On My Side
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 30 June 2025

Structure, governance and management (continued)

c. Managing performance

Management performance is monitored and appropriate management information is regularly provided to the board and reviewed by them. The charity employs an Independent Living Manager to look after the charity's operations on a day-to-day basis. The Independent Living Manager, as well as the Assistant Independent Living Manager meet regularly with the Chair of the charity and provide a written report at all Board meetings. There is also a regular financial report to ensure the Trustees are conversant with the balance of income and expenditure by the charity.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

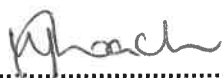
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
Nicola Loach
Trustee
Date: 23 March 2026

On My Side
(A company limited by guarantee)

Independent examiner's report
For the year ended 30 June 2025

Independent examiner's report to the Trustees of On My Side ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the Trustees of the Company (and 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 the Company's accounts 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: *James Peach*

Dated: 23 March 2026

James Peach, FCA

Kreston Reeves LLP, Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

On My Side
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 30 June 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	17,224	17,224	1,048
Charitable activities	4	625,088	625,088	467,731
Investments	5	2,071	2,071	1,084
Total income		644,383	644,383	469,863
Expenditure on:				
Charitable activities	6	432,690	432,690	322,072
Total expenditure		432,690	432,690	322,072
Net movement in funds		211,693	211,693	147,791
Reconciliation of funds:				
Total funds brought forward		548,059	548,059	400,268
Net movement in funds		211,693	211,693	147,791
Total funds carried forward		759,752	759,752	548,059

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 22 form part of these financial statements.

On My Side**(A company limited by guarantee)****Registered number: 07660502****Balance sheet****As at 30 June 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,924,308	818,267
		1,924,308	818,267
Current assets			
Debtors	12	76,780	46,238
Cash at bank and in hand		141,904	169,528
		218,684	215,766
Creditors: amounts falling due within one year	13	(73,773)	(55,113)
Net current assets		144,911	160,653
Total assets less current liabilities		2,069,219	978,920
Creditors: amounts falling due after more than one year	14	(1,309,467)	(430,861)
Total net assets		759,752	548,059
Charity funds			
Unrestricted funds		759,752	548,059
Total funds		759,752	548,059


The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Nicola Loach
Trustee
Date: 23 March 2026

The notes on pages 11 to 22 form part of these financial statements.

On My Side
(A company limited by guarantee)

Statement of cash flows
For the year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	196,848	148,030
Cash flows from investing activities		
Dividends, interests and rents from investments	2,071	1,084
Purchase of tangible fixed assets	(1,106,162)	(35,180)
Net cash used in investing activities	(1,104,091)	(34,096)
Cash flows from financing activities		
Cash inflows from new borrowing	926,250	-
Repayments of borrowing	(46,631)	(42,769)
Net cash provided by/(used in) financing activities	879,619	(42,769)
Change in cash and cash equivalents in the year	(27,624)	71,165
Cash and cash equivalents at the beginning of the year	169,528	98,363
Cash and cash equivalents at the end of the year	141,904	169,528

The notes on pages 11 to 22 form part of these financial statements

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

1. General information

On My Side Limited is an incorporated charity registered with the Charity Commission in England and Wales. The registered office address is 16 Colchester Vale, Forest Row, England, RH18 5HJ. The company's registered number is 07660502 and its charity number is 1186831.

The company was granted charitable status by the Charity Commission on 9 December 2019.

The company is limited by guarantee. The members of the company are the Trustees named on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

On My Side meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling and rounded to the nearest £1.

2.2 Going concern

The Trustees have considered that the charity will continue to operate for the foreseeable future and be able to settle all liabilities as they fall due, and is a going concern.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Notes to the financial statements
For the year ended 30 June 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Notes to the financial statements
For the year ended 30 June 2025

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	No depreciation
Plant and machinery	-	33% straight line
Motor vehicles	-	25% straight line
Computer equipment	-	33% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

The Trustee's consider that the residual value of the freehold property is at least equal to the historic cost and therefore no depreciation is charged on the freehold property.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

2. Accounting policies (continued)

2.12 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.13 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	1,543	1,543	1,048
Grants	15,681	15,681	-
	<u>17,224</u>	<u>17,224</u>	<u>1,048</u>

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from charitable activities - Provision of support for disabled people	520,802	520,802	386,196
Income from charitable activities - Provision of supported accommodation	104,286	104,286	81,535
	<u>625,088</u>	<u>625,088</u>	<u>467,731</u>

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	2,071	2,071	1,084
	<u>2,071</u>	<u>2,071</u>	<u>1,084</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Provision of support for disabled people	432,690	432,690	322,072
	<u>432,690</u>	<u>432,690</u>	<u>322,072</u>

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Provision of support for disabled people	29,042	403,648	432,690	322,072
Total 2024	30,273	291,799	322,072	

Analysis of direct costs

	Provision of support for disabled people 2025 £	Total funds 2025 £	Total funds 2024 £
Direct cost	29,042	29,042	30,273

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of support for disabled people 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	257,959	257,959	180,960
Depreciation	121	121	909
Staff training	3,254	3,254	2,308
Rent and rates	9,349	9,349	10,041
Power, light and heat	11,073	11,073	6,673
Property repairs and maintenance	31,266	31,266	40,169
Insurance	9,143	9,143	7,129
Computer running costs	2,850	2,850	1,712
Motor running expenses	2,324	2,324	3,442
Travel expenses	1,634	1,634	328
Postage, courier and delivery charges	723	723	481
Legal and professional fees	5,961	5,961	5,467
Accountancy	13,782	13,782	12,051
Bad debts	4,238	4,238	-
Bank charges	120	120	105
Telecommunications	3,909	3,909	2,331
Entertaining	1,380	1,380	1,162
Sundry expenses	5,731	5,731	2,906
Interest paid	38,831	38,831	13,625
	403,648	403,648	291,799

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,000 (2024 - £3,000).

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

9. Staff costs

	2025	2024
	£	£
Wages and salaries	242,431	170,299
Social security costs	11,855	7,956
Contribution to defined contribution pension schemes	3,673	2,705
	257,959	180,960

The average number of persons employed by the Company during the year was as follows:

	2025	2024
	No.	No.
Employees	15	11

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise of the Trustees.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 June 2025, travelling expenses totalling £54 were paid directly to 1 Trustee (2024 - £54 paid to 1 Trustee).

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Total £
Cost or valuation					
At 1 July 2024	818,146	3,057	23,139	4,745	849,087
Additions	1,106,162	-	-	-	1,106,162
At 30 June 2025	<u>1,924,308</u>	<u>3,057</u>	<u>23,139</u>	<u>4,745</u>	<u>1,955,249</u>
Depreciation					
At 1 July 2024	-	2,936	23,139	4,745	30,820
Charge for the year	-	121	-	-	121
At 30 June 2025	<u>-</u>	<u>3,057</u>	<u>23,139</u>	<u>4,745</u>	<u>30,941</u>
Net book value					
At 30 June 2025	<u>1,924,308</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,924,308</u>
At 30 June 2024	<u>818,146</u>	<u>121</u>	<u>-</u>	<u>-</u>	<u>818,267</u>

12. Debtors

	2025 £	2024 £
Due within one year		
Resident debtors	42,599	31,861
Prepayments and accrued income	34,181	14,377
	<u>76,780</u>	<u>46,238</u>

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

13. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Bank overdrafts	1,974	1,180
Bank loans	44,910	43,897
Other loans	2,845	-
Trade creditors	8,783	1,352
Other taxation and social security	4,723	-
Other creditors	2,280	1,623
Accruals and deferred income	8,258	7,061
	<u>73,773</u>	<u>55,113</u>

The bank loan and other loans are secured against a charge on the properties.

14. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Bank loans	386,061	430,861
Other loans	923,406	-
	<u>1,309,467</u>	<u>430,861</u>

The bank loan and other loans are secured against a charge on the properties.

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

15. Summary of funds

Summary of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
General funds	548,059	644,383	(432,690)	759,752

Summary of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
General funds	400,268	469,863	(322,072)	548,059

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	211,693	147,791
Adjustments for:		
Depreciation charges	121	909
Dividends, interests and rents from investments	(2,071)	(1,084)
Decrease/(increase) in debtors	(30,542)	3,021
Increase/(decrease) in creditors	17,647	(2,607)
Net cash provided by operating activities	196,848	148,030

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	141,904	169,528
Total cash and cash equivalents	141,904	169,528

On My Side
(A company limited by guarantee)

Notes to the financial statements
For the year ended 30 June 2025

18. Analysis of changes in net debt

	At 1 July 2024	Cash flows	At 30 June 2025
	£	£	£
Cash at bank and in hand	169,528	(27,624)	141,904
Bank overdrafts repayable on demand	(1,180)	(794)	(1,974)
Debt due within 1 year	(44,858)	(3,858)	(48,716)
Debt due after 1 year	(430,861)	(878,606)	(1,309,467)
	<u>(307,371)</u>	<u>(910,882)</u>	<u>(1,218,253)</u>

19. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,673 (2024 - £2,705). Contributions totalling £1,319 (2024 - £662) were payable to the fund at the balance sheet date and are included in other creditors.

20. Operating lease commitments

At 30 June 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	4,800	5,200
Later than 1 year and not later than 5 years	38,400	5,633
Later than 5 years	43,200	-
	<u>86,400</u>	<u>10,833</u>

21. Related party transactions

Three of the trustees have close family who are residents in the house. Accommodation and services are provided on an arm's length basis and on the same terms as other residents. The trustees involved do not take part in any decisions which might lead to a conflict of interest.