

SPIRIT of CARE CHARITY
Accounts and Trustees Report
Year ended 30 June 2025

Spirit of Care Charity

Charity Information

For the year ended 30 June 2025

PRINCIPAL OFFICE:

Walsingham House
Hill Green Road
Stockbury
Sittingbourne
ME9 7UN

REGISTERED CHARITY NUMBER:

1202888

Trustees:

Chair

Teresa O'Brien
Brendan Ferrill
Timothy Madden

ACCOUNTANTS:

Winter & Co
Melbury House
34 Southborough Road
Bickley
Bromley
Kent
BR1 2EB

BANKERS:

Santander Business Banking Operations
Sunderland
SR43 4FW

SPIRIT of CARE CHARITY

TRUSTEES' REPORT

For the year ended 30 June 2025

The Trustees present its report and financial statements for the year ended 30 June 2025.

PRINCIPAL AIMS AND OBJECTIVES

The principal objectives of the SPIRIT of CARE CHARITY are:

The relief of those in need, by reason of disability, as well as relief to their families, helpers and carers through the provision of support services, social and recreational facilities and opportunities.

MANAGEMENT STRUCTURE

The SPIRIT OF CARE CHARITY is managed by the trustees and those who served during the year are listed as follows:

Teresa O'Brien	Chair
Brendan Ferrill	Trustee
Timothy Madden	Trustee

The trustees do not receive any remuneration from the charity in their capacity as trustees.

SPIRIT OF CARE CHARITY

TRUSTEES'S REPORT (CONTINUED)

For the year ended 30 June 2025

REVIEW OF THE YEAR

The Charity started operations as a charity with effect from 1 July 2023 having previously provided care services to the local community through a limited company. The Spirit of Care limited company has now been dissolved and ceased trading on 30 June 2023. During the year the Charity continued to provide its community care service and day care service to adults with special needs.

TRUTEES'S RESPONSIBILITIES

The Charity Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees are required to

- a) Select suitable accounting policies and then apply them consistently
- b) Make judgments and estimates that are reasonable and prudent
- c) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which are disclosed with reasonable accuracy and to enable them to ensure that the financial statements comply with the Charities Act 2022. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees:

Chair - Teresa O'Brien

3 October 2025

SPIRIT OF CARE CHARITY

ACCOUNTANTS' REPORT TO THE TRUSTEES OF SPIRIT OF CARE CHARITY

For the year ended 30 June 2025

In accordance with the engagement instruction, we have compiled the accounts of Spirit of Care Charity for the year ended 30th June 2025, set out on pages 5 to 9 from the accounting records and information and explanations you have given to us.

The accounts are not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

This report is made to you, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to you that we have done so, and state those matters we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the partners of the business, for our work, or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute.

As described on page 6, you have approved the accounts for the year ended 30th June 2025 set out on pages 5 to 9 and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

Winter & Co
Chartered Accountants

3 October 2025

Melbury House
34 Southborough Road
Bickley
Bromley
Kent
BR1 2EB

SPIRIT OF CARE CHARITY

Statement of Financial Activities For the Year Ended 30 June 2025

Income and expenditure	Notes	Unrestricted funds £	Restricted funds £	2025 total £	2024 total £
Incoming Resources					
Income	3	132,629	-	132,629	130,670
Total Incoming Resources		132,629	0	132,629	130,670
Resources Expended					
Direct Charitable Expenditure	4	93,475	0	93,475	79,929
Publicity	5		-		60
Management and Administration	6	23,236	-	23,326	22,981
Total Resources Expended		116,711	0	116,801	102,970
Net incoming Resources		15,918	0	15,828	27,700
Balance brought forward		30,280	0	30,280	2,580
Balance carried forward		46,198	0	46,108	30,280

SPIRIT OF CARE CHARITY

Balance Sheet As at 30 June 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	7	2,946	3,112
Current Assets			
Cash at bank and in hand	45,745		
Debtors & prepayments	1,171	46,916	27,590
Current liabilities			
Creditors: Amount falling due within one year	8	(3,664)	(422)
Net current assets (liabilities)		43,252	27,168
Total assets less current liabilities		46,198	30,280
Accumulated Funds:			
Unrestricted		46,198	30,280
Restricted		0	0
		46,198	30,280

In accordance with the engagement instruction, we approve the accounts set out on pages 5 to 9. We acknowledge our responsibility for the accounts and for providing Winter & Co with all information and explanations necessary for its compilation.

On behalf of the Board of Trustees

Chair - Teresa O'Brien

Approved by the Trustees on 3 October 2025

SPIRIT OF CARE CHARITY

Notes to the Financial Statements For the year ended 30 June 2025

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Charities Act 2022.

The Charity constitutes a Public Benefit Entity as defined by FRS102.

Due to the level of Reserves the Trustees are of the opinion that the charity will continue to be a going concern. There are no material uncertainties about the charity's ability to continue.

Tangible Fixed assets

Depreciation is calculated to reduce by annual instalments, the cost of Fixed Assets to their estimated realisable value at the end of their useful working lives and is charged at 25% on cost for equipment.

2. Surplus

	2025	2024
	£	£
The surplus is stated after charging		
Depreciation	778	291
Accountancy Fees	1,300	1,300

3. Other Income

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Bank interest received	0	-	0	2
Other trading income	132,629		132,629	130,668
	132,629	-	132,629	130,670

SPIRIT OF CARE CHARITY

Notes to the Financial Statements For the Year Ended 30 June 2025

	Unrestricted	Restricted	2025	2024
	£	£	£	£
4. Direct Charitable Expenses				
Group trip expenses	2,023		2,023	2,679
Spirit Club expenses	3,265	-	3,265	2,827
Consulting	3,455		3,455	7,799
Seminars and Training	1,046		1,046	1,728
Care Support and Salaries	78,729		78,729	61,649
Transport & Travelling Expenses	4,479	-	4,479	2,751
Registration and Membership Fees	478	-	478	496
	<u>93,475</u>		<u>93,475</u>	<u>79,929</u>
5. Publicity		-	-	60
6. Management & Administration				
Accountancy & Payroll Fees	1,320	-	1,320	900
Depreciation	778	-	778	291
Insurance	969	-	969	1,067
Rent	2,760	-	2,760	3,600
Rates	396		396	363
Motor expnses	9,689		9,689	10,354
Light and heat	482		482	462
IT costs	72		72	
General expenses	3,254		3,254	4,226
Repairs and maintenance	1,561		1,561	354
Subscriptions	625		625	586
Office costs	668	-	668	411
Telephone and Fax	662	-	662	367
	<u>23,236</u>	-	<u>23,326</u>	<u>22,981</u>

SPIRIT OF CARE CHARITY
Notes to the Financial Statements
For the Year Ended 30 June 2025

7	Fixed Assets	Office Equipment	Total
	Cost		
	As at 1 July 2024	3,403	3,403
	Additions	612	612
	As at 30 June 2025	4,015	4,015
	Depreciation		
	As at 1 July 2024	291	291
	Charge for the year	778	778
	As at 30 June 2025	1,069	1,069
	Net book value		
	As at 30 June 2025	2,946	2,946
	As at 30 June 2024	3,112	3,112

8.	Creditors	2025 £	2024 £
	Other creditors & accruals	3,664	422

9 Trustees Remuneration and Benefits

The Spirit of Care Charity achieved charitable status with effect from 01 July 2023, having previously operated through a limited company Spirit of Care Ltd.

The trustees didn't receive any remuneration from the Spirit of Care Charity for their duties as trustees .