

CHARITY REGISTRATION NUMBER: 1204184-

Oak Farm Learning and Activities Centre
Unaudited Financial Statements
31 March 2025

Oak Farm Learning and Activities Centre

Financial Statements

Year ended 31 March 2025

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Oak Farm Learning and Activities Centre

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the CIO for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Oak Farm Learning and Activities Centre
Charity registration number	1204184
Principal office	Samuel Cody Specialist Sports College Ballantyne Road Farnborough Hampshire GU14 8SN

The trustees

Mr G Parker
Mrs S Drury
Mr G Cooper
Mrs S Bushell
Mrs T Reardon
Mrs K Ballentine
Mrs N Lemon
Mr A Freestone
Mrs D Witkiss

During 2024/2025, the trustees have met regularly in person.

The three member representatives are Nigel Reardon, Lee Humphrey and Elizabeth Dyer.

Independent Examiner	Adam Wilde CIMA Flat 2, Bellevue Road Wandsworth London SW17 7EG
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Oak Farm Learning and Activities Centre

Trustees' Annual Report (continued)

Year ended 31 March 2025

Statement from Chairman

This year marks the charity's first as a Charitable Incorporated Organisation (CIO), following its transition from its previous charitable structure. While the legal form has changed, the charity's objectives and activities remain unchanged, continuing to support adults with learning disabilities through meaningful day services and community engagement.

During the year, the trustees focused on ensuring a smooth transition to the CIO structure, updating governance arrangements, and confirming compliance with all regulatory requirements. The charity maintained its core services, supporting individuals with tailored programs, social activities, and opportunities for personal development.

Financially, the charity continued to receive grants/donations which were used to maintain existing services and cover the costs associated with the transition to a CIO. The trustees remain committed to prudent financial management and ensuring that resources are directed effectively to meet the charity's objectives.

The trustees look forward to building on the foundations laid during this transitional year, continuing to develop services, strengthen community partnerships, and deliver meaningful impact for adults with learning disabilities in the years ahead.

Ted Parker (Chair, OFLAC Trustees)

Oak Farm Learning and Activities Centre

Trustees' Annual Report (continued)

Year ended 31 March 2025

Structure, governance, and management

Number of staff

OFLAC employ 7 part-time members of staff and 1 full time member of staff, the Café Manager. The trustees thank all staff members for their devoted work, which is of a consistently high standard.

Number of members

The Day Service currently has some 26 members who attend each Monday and 30 who attend each Friday. (2023/2024: 24 and 27) The Day Service is actively seeking new members. The Café currently has 10 trainees.

Number of volunteers

OFLAC could not continue without the support of our volunteers either as Trustees or supporting our members with events, regular activities and fund raising.

We currently have 19 volunteers (but are always looking for more) plus Trustees.

The Trustees would like to thank all our volunteers for your continued support and time.

Facilities

The Day Service continues to operate out of the community hall at the Samuel Cody Specialist School with office space and an outdoor garden area. We were fortunate to secure a grant for the regeneration of this outdoor area which has enabled us to replace the raised flower/vegetable beds, this combined with the new fencing has made an enormous difference to the area which is used for Barbecues, Gardening, and Woodwork as well as giving a nice area for our members to relax in the sunshine.

The day service manager and staff have a good working relationship with the school staff and caretakers, which helps with the smooth running of the day service.

Our FAB Café is based in Farnborough Library and supports our members (known as Trainees) with work experience. The facilities are owned by Hampshire County Council, and we pay rent for the use. The café manager and chair have been able to negotiate the terms for the rental of the cafe which has been agreed by the board. The facilities include the kitchen, serving area and dining area.

Objectives and activities

DAY SERVICE -To assist young people with learning difficulties to develop through a wide range of social, educational, and recreational activities.

CAFÉ- To assist trainees in getting real life work experience within a working café setting so that they may grow as independent members of the community.

Oak Farm Learning and Activities Centre

Trustees' Annual Report (continued)

Year ended 31 March 2025

The CIO was established in 2024 and commenced trading to provide a key service to young adults who have physical and/or learning disabilities.

Funding

Core funding is provided by Hampshire County Council and Surrey County Council plus privately funded members, supported by grants and fundraising.

Public Benefit Reporting

The Trustees pay due regard to the Charity Commission's guidance on public benefit. The charitable objectives of the Centre are set out on the Charity Commissions Website for this Trust.

The benefits to the public of these objectives are also contained in that same statement. OFLAC is a non-profit organisation and any surpluses generated over and above the working capital requirements in the year are added to its reserves for use in assisting young people with physical and/or learning disabilities to develop through educational and recreational activities.

Achievements and performance

The Day Service operates full sessions over the last year, activities included quizzes, karaoke, games, dance and yoga tutorials, arts and crafts, garden parties, discos, and trips. The members particularly enjoyed their day trip to Brighton and performance at South Hill Park.

We have an established programme from external Tutors which supports and enhances our offering to our members. All members are enjoying the varied agenda.

Underpinning all our activities, OFLAC aims to develop independence, confidence, life and social skills, together with a sense of enjoyment with a special emphasis on well-being and inclusion.

The FAB Café

Our FAB Café trainees learn life skills through our training programme. Trainee progress is monitored throughout a number of topics; handling of money, customer interaction, cooking and food hygiene. It is our intention that all trainees will have a period of 1 year within the FAB Café.

The relationship with the Farnborough Library Staff, Hampshire Day Services and Parkside (a local charity) continues to be excellent. The library staff do, however, have a reluctance to fix vital broken kitchen equipment within a timely manner. This does have a limited impact on the service provided by the café. Baker Law and Rotary have been valued sponsors for this last year allowing the café to enhance its support to our Trainees through courses and equipment, for which we are extremely grateful.

We currently have a waiting list of people looking for training. The Trustees are proud of the achievements being made by the FAB Café and are looking forward to the future

Oak Farm Learning and Activities Centre

Trustees' Annual Report (continued)

Year ended 31 March 2025

Financial review

In the year 2024/2025, the Centre operated with a surplus of £239,491 (2023/24: £0.00). The Centre's reserves as of 31st March 2025 amount to £239,491 (2024: £0.00)

The Trustees and Finance Manager monitor and control costs. The Trustees are liaising closely with Hampshire County Council and Surrey County Council who are both faced with difficult decisions regarding their budgets. The Finance Team continues to monitor the debtor balances closely to ensure accuracy.

The Centre's financial statements comprising the Statement of Financial Activities and Statement of Financial Position, are prepared using the accruals basis of accounting which considers amounts due to and due from the Centre at the start and end of the accounting periods. This enables a proper comparison of performance between the two years.

Plans for future periods

Plans for 2025/2026 is to ensure we maintain our financial stability to ensure we can deliver a diverse programme to our Day Service members along with ensuring the Café continues to provide a safe and financially viable offering to the community and our trainees.


OFLAC will continue to offer an inclusive environment to all, supporting the social and wellbeing of all our members. Our members love to be with their peers, which strengthens their mental health and continues to help with what remains challenging time.

OFLAC will continue to secure grants and sponsorship to enable our members to get back in the community and experience days out, work experience, activities and events which all helps their mental health, confidence, and wellbeing in day-to-day life.

We have a waiting list for our Café traineeships.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr. G Parker
Chair



Mrs. S Drury
Treasurer



Oak Farm Learning and Activities Centre
Independent Examiner's Report to the Trustees of Oak Farm Leisure and
Activities Centre
Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Oak Farm Leisure and Activities Centre ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

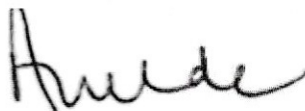
Independent examiner's statement

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 to enable a proper understanding of the accounts to be reached.

Signed:



Adam Wilde
Flat 2, Bellevue Road
Wandsworth
London
SW17 7EG

Date: 26/10/2025

Oak Farm Learning and Activities Centre
Statement of Financial Activities
Year ended 31 March 2025

		2025		2024
		Unrestricted	Total	Total
		Funds	Funds	Funds
		£	£	£
Income and endowments	Note			
Income	4	372,132	372,132	-
Investment Income	5	2,486	2,486	-
Total Income		<u>374,618</u>	<u>374,618</u>	<u>-</u>
Total Expenditure	6,7	135,127	135,127	-
Net Income and net movement in funds		<u>239,491</u>	<u>239,491</u>	<u>-</u>
Reconciliation of funds				
Total funds brought forward		-	-	-
Total funds carried forward		<u>239,491</u>	<u>239,491</u>	<u>-</u>


The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Oak Farm Learning and Activities Centre
Statement of Financial Position
Year ended 31 March 2025

		2025		2024
	Note	£	£	£
Current assets				
Debtors	12	10,388		-
Cash at bank and in hand		<u>230,095</u>		<u>-</u>
		240,483		-
Creditors: amounts falling due within one year				
	13	<u>992</u>		<u>-</u>
Net current assets		<u>239,491</u>		<u>-</u>
Total assets less current liabilities		<u>239,491</u>		<u>-</u>
Net assets		<u>239,491</u>		<u>-</u>
Funds of the charity				
Unrestricted funds		<u>239,491</u>		<u>-</u>
Total charity funds	15	<u>239,491</u>		<u>-</u>

These financial statements were approved by the board of trustees and authorised for issue on and are signed behalf of the board by:

Mr. G Parker
Chair



Mrs. S Drury
Treasurer



**The notes on pages 9 to 16 form part of these financial statements.
Oak Farm Learning and Activities Centre**

Notes to the financial statements

Year ended 31 March 2025

1. General information

The CIO is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Samuel Cody Specialist Sports College, Ballantyne Road, Farnborough, Hampshire, GU14 8SN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the CIO's purposes.

Designated funds are unrestricted funds earmarked by the trustees for future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Oak Farm Learning and Activities Centre
Notes to the financial statements (continued)
Year ended 31 March 2025

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the CIO; it is probable that the economic benefits associated with the transaction will flow to the CIO and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

Legacy income is recognised when receipt is probable, and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Pension contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid pension contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Oak Farm Learning and Activities Centre

Notes to the financial statements (continued)

Year ended 31 March 2025

4. Donations and legacies

	2025	Total	2024	Total
	Unrestricted Funds	Funds	Unrestricted Funds	Funds
	£	£	£	£
Donations				
Income from members' activities	67,459	67,459	-	-
Donations	3,287	3,287	-	-
Gifts				
Core Funding	301,386	301,386	-	-
	372,132	372,132	-	-

5. Investment Income

	2025	Total	2024	Total
	Unrestricted Funds	Funds	Unrestricted Funds	Funds
	£	£	£	£
Investment Income				
Bank interest receivable	2,486	2,486	-	-

6. Expenditure on charitable activities by fund type

	2025	Total	2024	Total
	Unrestricted Funds	Funds	Unrestricted Funds	Funds
	£	£	£	£
Members' events	63,959	63,959	-	-
Support Costs	71,168	71,168	-	-

135,127	135,127	-	-
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Oak Farm Learning and Activities Centre
Notes to the financial statements (continued)
Year ended 31 March 2025

7. Expenditure on charitable activities by activity type

	2025			2024
	Activities undertaken directly	Support Costs	Total Funds	Total Funds
	£	£	£	£
Members' events	63,959	68,653	132,612	-
Governance costs	-	2,515	2,515	-
	63,959	71,168	135,127	0.00

8. Analysis of support costs

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Staff Costs	55,242	55,242	-
Premises	9,936	9,936	-
Communications and IT	1,208	1,208	-
General office	2,567	2,567	-
Human resources	0	0	-
Governance costs	2,515	2,515	-
	71,168	71,168	0

9. Independent examination fees

2025	2024
£	£

Fees payable to the independent examiner for independent examination of the financial statements

360 0

Oak Farm Learning and Activities Centre
Notes to the financial statements (continued)
Year ended 31 March 2025

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	54,581	-
Employer contribution to pension plans	661	-
	<u>55,242</u>	<u>0</u>

The average head count of employees during the year was 8 (2024:0).

No employee received employee benefits of more than £60,000 during the year (2023: NIL).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Debtors

	2025	2024
	£	£
Trade debtors	10,388	-
Prepayments and accrued income	-	-
	<u>10,388</u>	<u>0</u>

Oak Farm Learning and Activities Centre
Notes to the financial statements (continued)
Year ended 31 March 2025

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	632	-
Accruals and deferred income	360	-
	<u>992</u>	<u>0</u>

14. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £661 (2024: £0).

15. Analysis of CIO funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Unrestricted funds				
General funds	0	374,618	-135,127	<u>239,491</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	-	-	-	<u>-</u>

16. Analysis of net assets between funds

Unrestricted funds	Total Funds 2024
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	£	£
Current Assets	240,483	-
Creditors less than 1 year	-992	-
Net assets	239,491	0

Oak Farm Learning and Activities Centre
Detailed Statement of Financial Activities
Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Income from members' activities	67,459	-
Donations	3,287	-
Core Funding	301,386	-
Investment Income		
Bank Interest Receivable	2,486	-
Total Income	374,618	0
Expenditure		
Expenditure on charitable activities		
Café expenditure,	63,959	-
Charity events and days out		
Wages and salaries	54,581	-
Pension costs	661	-
Rent	9,936	-
Repairs and maintenance	-	-
Insurance	960	-
Motor vehicle expenses	-	-
Refreshments		-
Legal and professional fees	2,515	-
Telephone	1,208	-
Other office costs	1,307	-
Sundry expenses	-	-
Staff training	-	-

Expenditure on charitable activities

135,127

0