

Warren Hub Leigh Park
Unaudited Financial Statements
31 March 2025

TML
Chartered Certified Accountants
TML House
1a The Anchorage
Gosport
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PO12 1LY

Warren Hub Leigh Park

Financial Statements

Period from 10 October 2023 to 31 March 2025

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Warren Hub Leigh Park

Trustees' Annual Report

Period from 10 October 2023 to 31 March 2025

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

Reference and administrative details

Registered charity name	Warren Hub Leigh Park
Charity registration number	1205128
Principal office	Warren Hub Leigh Park Sandleford Road Havant PO9 4LR

The trustees

Mrs H Sparks	(Appointed 10 October 2023) (Served from 10 October 2023 to 26 January 2026)
Mrs K Henwood	
Mrs V Barrett	(Appointed 10 October 2023)
Mrs F Wright	(Appointed 15 January 2026)

Accountant	TML Chartered Certified Accountants TML House 1a The Anchorage Gosport Hampshire PO12 1LY
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Objectives and activities

The purposes of the charity as set out in its governing document is to relieve the needs of those with special impairments by providing financial assistance to access professional support to improve their ability to communicate by:-

- i. Assisting parents with strategies for children who display challenging behaviour and emotional delays.
- ii. Providing support groups for parents and children with additional needs, and
- iii. Offering social interaction for children with other children and offering parents respite.

Warren Hub Leigh Park

Trustees' Annual Report *(continued)*

Period from 10 October 2023 to 31 March 2025

The trustees' annual report was approved on 29 January 2026 and signed on behalf of the board of trustees by:

Mrs H Sparks
Trustee

Mrs V Barrett
Trustee

Mrs F Wright
Trustee

Warren Hub Leigh Park

Statement of Financial Activities

Period from 10 October 2023 to 31 March 2025

		Period from 10 Oct 23 to 31 Mar 25	
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	5,610	5,610
Total income		<u>5,610</u>	<u>5,610</u>
Expenditure			
Expenditure on charitable activities		6,114	6,114
Total expenditure		<u>6,114</u>	<u>6,114</u>
Net expenditure and net movement in funds		<u>(504)</u>	<u>(504)</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>(504)</u>	<u>(504)</u>

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

The notes on pages 5 to 7 form part of these financial statements.

Warren Hub Leigh Park

Statement of Financial Position

31 March 2025

	Note	31 Mar 25 £
Current assets		
Cash at bank and in hand		133
Creditors: amounts falling due within one year	6	637
Net current liabilities		<u>504</u>
Total assets less current liabilities		<u>(504)</u>
Net liabilities		<u>(504)</u>
Funds of the charity		
Unrestricted funds		<u>(504)</u>
Total charity funds	7	<u>(504)</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 Jan 26, and are signed on behalf of the board by:

Mrs H Sparks
Trustee

Mrs V Barrett
Trustee

Mrs F Wright
Trustee

The notes on pages 5 to 7 form part of these financial statements.

Warren Hub Leigh Park

Notes to the Financial Statements

Period from 10 October 2023 to 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 8 Cotswold Close, Havant, PO9 5BY, United Kingdom.

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.

Judgements and key sources of estimation uncertainty

No significant judgements have been made by the directors in preparing these financial statements.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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.

Warren Hub Leigh Park

Notes to the Financial Statements *(continued)*

Period from 10 October 2023 to 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity 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.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £
Donations		
Donations	5,610	5,610

Warren Hub Leigh Park

Notes to the Financial Statements *(continued)*

Period from 10 October 2023 to 31 March 2025

5. Trustee remuneration and expenses

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

6. Creditors: amounts falling due within one year

	31 Mar 25
	£
Accruals and deferred income	<u>637</u>

7. Analysis of charitable funds

Unrestricted funds

	At 10 October 20 23	Income £	Expenditure £	At 31 March 202 5
	£	£	£	£
General funds	<u>—</u>	<u>5,610</u>	<u>(6,114)</u>	<u>(504)</u>

8. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	133	133
Creditors less than 1 year	<u>(637)</u>	<u>(637)</u>
Net liabilities	<u>(504)</u>	<u>(504)</u>

Warren Hub Leigh Park

Management Information

Period from 10 October 2023 to 31 March 2025

The following pages do not form part of the financial statements.

Warren Hub Leigh Park

Detailed Statement of Financial Activities

Period from 10 October 2023 to 31 March 2025

	Period from 10 Oct 23 to 31 Mar 25 £
Income and endowments	
Donations and legacies	
Donations	5,610
	<hr/>
Total income	5,610
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Expenditure	
Expenditure on charitable activities	
Purchases	3,252
Repairs and maintenance	1,790
Insurance	136
Formation expenses	300
Accountancy fees	636
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	6,114
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Total expenditure	6,114
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Net expenditure	(504)
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