

# Celebrating 50 years of **Joyful** Rebellion



Annual Report  
2023-2024





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# Our Joyful Rebellion

## You know what annoys us about life with learning disabilities?

When people can't be bothered listening.  
When they roll their eyes or talk to the person we are with.  
When people think we can't do things and treat us like children.  
When the Government doesn't resource our adult choices  
and responsibilities.

## We want to show you our L'Arche joyful rebellion against all that.

L'Arche isn't perfect. We want more training in listening to people  
with learning disabilities as equals.  
We want more ways to connect when we're lonely.

## But we're proud of L'Arche.

How we accept each other with and without disabilities. How fun L'Arche  
is when we celebrate. How we got together for HopeFest and the dance video.  
How we work as a team on the National Speaking Council.

## We really like the phrase, "with not for".



In this report, come and see for yourself what this means in L'Arche.



John Casson  
National Leader



Rebecca Fonseca  
NSC vice-Chair



Laura Matheson  
National Speaking Council Chair



Aedan MacGreevy  
National Board Chair



# OUR YEAR

**AUG 2023**



Highland Community launch a **new candle collection** featuring fierce haggis candles. Members of L'Arche meet at the **Greenbelt festival** where Richard, Hazel and John give a talk about L'Arche after Jean Vanier, sharing how we rage, grieve and find something more beautiful than before.



**SEPT 2023**



We welcome a new lot of assistants to our houses and they're getting stuck into training and formation. Members of L'Arche Edinburgh are **invited to the Scottish Parliament** to celebrate the end of the tour for the artwork they co-created at the Edinburgh Festival last year.



**OCT 2023**



John Casson delivers **The Tablet Lecture on Joyful Rebellion**. L'Arche Highland organise a Monster Mash with weird woodcraft, leery life skills and a potion room. And the whole International Federation connects online for the yearly **L'Arche Light Festival** themed "Where the light gets in".



**NOV 2023**



L'Arche Ipswich are presented with the prestigious High Sheriff's **Certificate of Gratitude and Recognition**. Our London Community members have a stall at the **West Norwood Feast market** selling their crafts and helping people make baubles for their Christmas trees and decorating their home.



**DEC 2023**



L'Arche London's Drama Group sell out their two brilliantly funny and moving performances of **Aladdin at the South London Theatre**. We get behind the **With and Without campaign** to tell stories from L'Arche across the globe.



**JAN 2024**



Consultation begins across L'Arche to create a new **Vision and Values statement**, the first stage in creating a L'Arche 2030 vision. Kent Community marks their 50th year with a **celebration in Canterbury Cathedral** and our new redesigned website goes live!



# OUR YEAR... CONTINUES

## FEB 2024



It's a month of big projects launches! We kick off the **Alumni project** to create a 'family tree' and connect with former assistants and volunteers. We also launch three new live-in models – **Soulful Internship**, Apprenticeship and Community Builder.



## MAR 2024



The **Joyful Rebellion exhibition** opens at The Beaney in Canterbury featuring artworks from people across L'Arche in the UK. We launch **Power Cuppas** with Tony and Veronica from London interviewing podcast star Rory Stewart.



## APR 2024



Our Voice and Power co-lead, **Chloe Creevy, wins an award** in her field of "Work and Education" at the Learning Disability and Autism Leaders List awards. Seven amazingly dedicated, cool athletes run 42.2km at the **London Marathon** to raise funds for L'Arche.



## MAY 2024



**Emma's painting** is selected for thousands of boxes of LUSH bath and shower collection called "Hello Sunshine". Richard starts a relaxed and informative podcast series "**Cuppa Tea with Richard**". Now a yearly tradition, Manchester folk take part in the Great Manchester Run - see page 10 for more!



## JUNE 2024



We proudly launch the **dance video** featuring our very own Makaton choir to the tune of Take That's Shine! The National Speaking Council meets the L'Arche leadership in Crewe to discuss topics such as trainers with experience, money and support for staying up late. We celebrate our precious volunteers and launch a summer of **Walking Together** events in our Communities.



## JULY 2024



Members and supporters participate in the fun **50 Challenge** by swimming, folding origami, making jam and baking to raise funds for L'Arche. At the end of the month, we gather for the biggest **HopeFest** so far to camp, dance, celebrate and spend time with friends we've not seen for a while.





# Our Numbers



# Who we are

We are people with and without learning disabilities, here to show that everyone belongs.



## So together:

- We create Communities where people with and without learning disabilities live, share and grow together.
- We build relationships with people in our neighbourhoods.
- We work towards a world where people with learning disabilities are included and valued.

# What we do

L'Arche supports 300 adults with learning disabilities in England, Scotland and Wales, through a mix of residential and home support and activity programmes.

In our Communities, people with and without learning disabilities live and work alongside each other. Together and as individuals, we actively participate in our neighbourhoods, in faith and campaign groups, in places of work, learning and fun, and in our towns, cities and nations. We seek opportunities for people with learning disabilities to be visible and valued as changemakers, neighbours, and citizens.

People with learning disabilities are the core members of L'Arche. Each one has a personal support plan, which is developed by listening to their aspirations, choices and goals, and tailored to their individual needs and level of independence.



# Where we are

L'Arche Communities are each made up of people with and without disabilities sharing life in a local neighbourhood within a specific town or city.

## We are local -

with Communities in 11 towns and cities across Britain.

## We are national -

supporting each other in one national charity with a shared vision and culture.

## We are international -

members of a federation with over 150 L'Arche Communities in 37 countries on 6 continents.





# REAL, ROWDY AND RELATIONAL



**In 2024, L'Arche UK  
celebrated 50 years of joyful rebellion.  
Since 1974, L'Arche has been a place for people who want change.  
People with and without learning disabilities.**

## WHO WON'T ACCEPT

a world that's unfair and  
unkind to people with  
learning disabilities.

## WHO WON'T ACCEPT

social care that is  
underfunded, impersonal,  
and does things for people  
not with them.

## WHO WON'T ACCEPT

ways of living that  
disconnect us from others  
and our true selves.

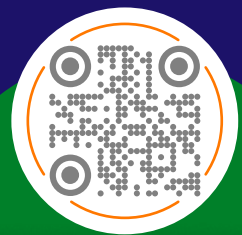
**In L'Arche, we create  
a different world every  
day. By being ourselves,  
together, in Community.**

Our world is real, rowdy  
and relational.  
It's individuals living life  
to the full.

It's people being there  
for each other in good  
times and bad.

**It's beautiful.**

It's a joyful rebellion  
worth celebrating.



**[bit.ly/larche\\_50](https://bit.ly/larche_50)**

Watch our 50 year story  
in 5 minutes – told by people  
with and without learning  
disabilities in L'Arche.



In 2024, our joyful  
rebellion meant  
creativity, contribution,  
connection – and a  
conversation over a lovely  
cuppa tea. Find out  
more in the pages  
that follow.

**RIGHT:** The winner of our 'Design our 50th  
Anniversary T-Shirt' competition was  
Emily Han Nwe Chain, from L'Arche London  
with her brilliant take on our boat logo.



# CREATIVITY

Meet  
The  
Artists

**Too often, the artwork of adults with learning disabilities is treated as a therapeutic activity, not the expression of a serious creative talent or vision.**

For example, Peter was one of the first people with learning disabilities to join L'Arche in Kent nearly 50 years ago. For decades, he experimented with colour and texture and honed his talents as a painter. But having spent his earlier years in an institution, where all traces of personal life were confiscated or erased, Peter was reluctant ever to let his work out of his home.

The Beaney House of Art and Knowledge unites state of the art galleries, museum, visitor information and a library under one roof in the heart of historic Canterbury. Between March and May 2024, Peter exhibited his work in public for the first time, as part of a Joyful Rebellion exhibition held in The Front Room at The Beaney.

Curated by two autistic artists from L'Arche Kent, S. Mitcheson and Lance White, the exhibition featured works by artists with learning disabilities and craftspeople from across L'Arche. Members of L'Arche even created the frames by hand from upcycled materials. And the exhibition was accompanied by a series of weekly inclusive Makaton, storytelling, reading and music workshops, all run by L'Arche.

A month later, one of the exhibition highlights, a confidently drawn sketch by Dean Hewett, of a scene from the movie Evita, was purchased for £200 by a member of the public.



Lance



Rebecca

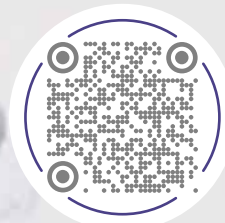


Dean



Peter

Featured  
artwork: by  
S. Mitchison  
'untitled'



**Catch a glimpse of  
the art and artists from  
the Beaney exhibition  
in this short video**

**[www.larche.org.uk/art-joyful-rebellion](http://www.larche.org.uk/art-joyful-rebellion)**



# CONTRIBUTION



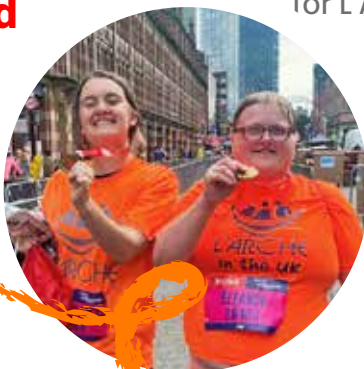
**Too often, people with learning disabilities are only noticed because they draw on social care for support, not celebrated for the gift they are to people who know them.**

In L'Arche, we know people with learning disabilities are great citizens, who contribute to making the world better for everyone. That's why we supported people with learning disabilities who wanted to vote, to understand and participate in the General Election. And that's why, when National Leader John Casson was invited to preach in Canterbury Cathedral in July 2024, Kathy and Rebecca from L'Arche Kent co-wrote the sermon, and led the prayers.

Ever since the L'Arche Community started in Manchester, they have been participating in the Great Manchester 10K Run – the largest race of its type in Europe. Runners include Assistants and friends of L'Arche and people with learning disabilities in the Community too.

They revel in the carnival atmosphere at the event: the choirs and bands, the supporters leaning out of the window to wave and cheer the runners on. They relish meeting new people on the run – and challenging the perception that people with learning disabilities wouldn't be taking part.

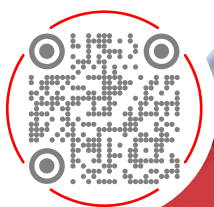
Not only that. L'Arche runners with learning disabilities love this chance to take on a fundraising challenge which helps make a difference not just for L'Arche in Manchester, but for L'Arche Communities across the world.



**“ I wanted to do the Great Manchester Run, because L'Arche has done so much for me. And I wanted to give back to L'Arche in a way. ”**

Sian (above right)

[bit.ly/running-with-purpose](https://bit.ly/running-with-purpose)



**WATCH**  
our video about  
the L'Arche team  
in the Great  
Manchester  
Run.





# CONNECTION

**Too often, people's lives lack depth and meaning, because we are missing connection to ourselves, each other, our world, and to something beyond us.**

Because so many people with learning disability say they are lonely, we fundraised last year to appoint volunteer coordinators across nine L'Arche Communities. They are helping connect people in L'Arche with more local friends and neighbours.

John Casson's Tablet Lecture on Joyful Rebellion, delivered in October 2023, was all about how our ideal of "a heroic self, authoring my life" breeds disconnection.

In L'Arche, we have been engaged in a big conversation to renew our spirituality, to reflect both the diverse cultural and faith/spiritual backgrounds of people in L'Arche today, and our longing to lead lives of greater depth. It started in April 2023 with a survey, a week of "soul diaries", and further reflection groups.

Last year, we took it further by inviting everyone in L'Arche to experiment with new spiritual practices. Over several months, every L'Arche home and office received a series of five carefully curated "gift boxes", each containing objects and practices that would open up a shared space of reflection, prayer and deep encounter. These practices helped us connect with each other, by drawing us into the spiritual traditions and depths we each, uniquely, inhabit.

“  
**Our human preciousness is grounded in the givenness of who we are, and the ultimate destiny we are called to: friendship with others, with Creation and with God.**  
”

John Casson, The Tablet Lecture 2023

HEADER PHOTO CREDIT:  
Basia Wright Photograph

## WATCH

**Watch our video, launching phase two of our big conversation on spirituality. Use the link below or scan the QR code.**

[bit.ly/larche\\_spirituality2](https://bit.ly/larche_spirituality2)



**Members of a Big Conversation Workshop.**





# A cuppa and a conversation

**Too often, people with learning disabilities never meet influential people and have no voice in the conversations and decisions that impact on them.**

This year we created more opportunities for people with learning disabilities to claim the power they have to express their views. Our core members represented themselves more strongly in our governance – through Local and National Speaking Councils – and in recruitment processes. And our Voice and Power project consulted hundreds of core members, and identified sadness and loss, employment and independence, and sex and relationships as key topics for L'Arche to address.

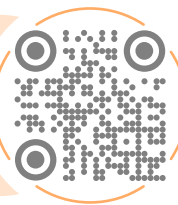
We also enjoyed "power cuppas" with individuals whose power and influence shapes the lives of people with learning disabilities.

We prepared the things we wanted to talk about with them, and looked for fun ways of making these meetings interesting and inclusive. For example, when four people from L'Arche London went to meet Lady Blair, everyone introduced themselves by sharing a different object representing something about them. While Lady Blair showed off her judge's wig!

Sometimes, we used these meetings to talk about local issues that concerned us. But we also wanted to show those in power that people with learning disabilities can lead fun, fulfilling lives, and have interesting things to say. After his power cuppa with L'Arche, Stephen Timms wrote, "In L'Arche, it's inspiring to see relationships, community and fullness of life at the heart of social care."



**Rory Stewart**  
kicked off our Power Cuppa series but is he a Bourbon biscuit or a Jammie Dodger man?



**“Speaking with you will help me to represent you better in my work as your local MP.”**

Helen Hayes  
MP Dulwich and West Norwood

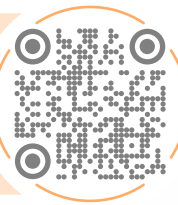


**“In L'Arche, it's inspiring to see relationships, community and fullness of life at the heart of social care.”**

Stephen Timms - Labour MP for East Ham



**Cherie Blair**  
Watch 2 minute highlights of the Power Cuppa by scanning the QR code



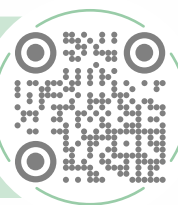
**“What I learned is everyone is an individual and I have to treat them as such.”**

Liam Robinson  
The Leader Liverpool City Council



**“... you shouldn't have that issue in the first place...”**

Steve Rotherham  
Mayor of the Liverpool City Region



**“...my work with all kinds of disabilities has been educating for me... you never know what to expect.”**

The Duchess of Edinburgh

Watch The Duchess of Edinburgh on her visit to our London Community.

[bit.ly/duchess\\_at\\_larche](http://bit.ly/duchess_at_larche)





# L'Arche



# 2030

# Fifty years ago L'Arche started in the UK with a vision to build beautiful Communities, where people with and without learning disabilities share life.

In recent decades, it has been liberating to agree that we also need to respond to new developments in adult social care, by becoming excellent providers of care and support too.

Our 2030 vision names that L'Arche will now embrace being a single, effective organisation as well.

Over the next five years, we are called to do organisation as well as possible, so that community and care can survive and thrive in L'Arche.

Fifteen years of austerity and council cuts have taught us that we'll only be great at care and community if we have systems, information and decisions that get the best from our people, training, money, houses, and IT.

## Here are our four priorities

### PEOPLE

Ensuring assistants and volunteers come, stay, and thrive to fulfil our mission.

### MONEY

Generating the financial surpluses to rebuild our reserves, invest in our mission and grow.

### CARE AND SUPPORT

Maintaining our ambition to offer outstanding relational support and care.

### HOUSES

Running and maintaining our houses and community places efficiently.

## What we want to be saying in 2030

“  
...we've got a clear vision of the way forward, one where everyone knows their part...  
”



“  
... a refined induction programme for volunteers has made it easier to fit in and find your place...  
”



“  
...now, we save time and can spend more of it with core members...  
”



“  
... when I joined L'Arche, assistants were very busy. Now they have more time for us to talk and do things together...  
”





# We need your support



## Help our Communities to thrive

**In a social care crisis, our ambition is for L'Arche to be a beacon of what care provision can be** – and what life with learning disabilities can be – as we imagine the next 5 and 50 years. That means excellence as a state-funded social care provider, but also clarity about our extra impact, funded by those who share our values.



## Help us grow

**L'Arche aims to be a place where life lived to the full with learning disabilities is possible.** To do this we are committed to both brilliant care and joyful community life, as people with and without disabilities share friendships, homes and spirituality.



## Help us reach more people

**To disrupt exclusion and crisis, and bring joy and build community,** we need people like you to join us with a single gift, regular support, or maybe a little time. We want to draw out the gifts of people with learning disabilities in our Communities as well as sharing these within our society.

## Regular donations [www.larche.org.uk/donate](http://www.larche.org.uk/donate)

**Would you consider making a regular donation or increasing your existing regular donation this year?**

Your regular donation will help us to plan long-term. It will help to bring security to the people in our Communities. It would give us the tools we need to maintain, build and create space in our Communities.

Ultimately, your gift could help to make known the gifts of people with learning disabilities.

## Legacy Giving

**Would you consider leaving L'Arche a gift in your will or setting up a new will using L'Arche's free will writing service?**

“To know that our legacy gift to L'Arche will go on to give someone else the life and opportunities that my boys have had, gives me great comfort.”

Rosemary Bull (left) with her sons Philip and Richard.

A free will or codicil service is available and you can access this via our website or by calling **0161 438 2832**





## Thank you for your donations, legacies and fundraising challenges.

We want a radically inclusive world where people with and without learning disabilities thrive together in body, mind and spirit.

We want to change the world:

- When it is unfair and unkind to people with learning disabilities.
- When it does things to people with disabilities, not with them.
- When it disconnects us from others and from our full selves.

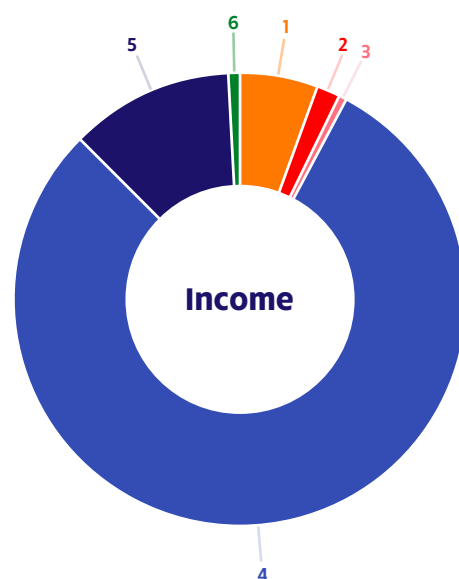
Your support over the past year has helped us to progress our vision, support our people and improve our systems.

Please continue to support us where you can to help L'Arche survive and thrive for a new generation.

**A special thank you to all our funding partners for your generous support.**

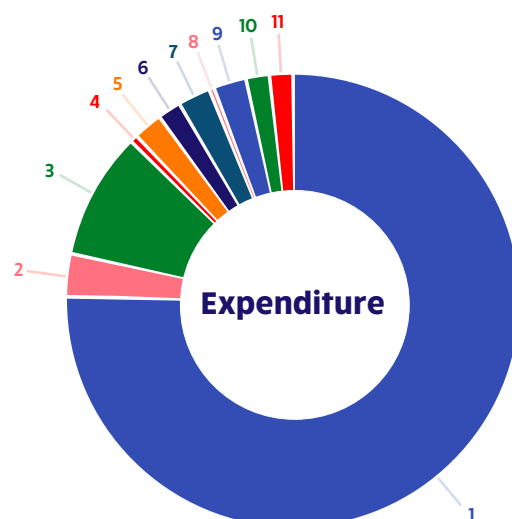
## 2023 - 2024 Income

1	General Donations	£1,135,426
2	Donations for UK projects	£289,073
3	Donations for L'Arche International	£126,873
4	Support Income	£15,685,847
5	Housing Income	£2,287,439
6	Other Income	£149,850
<b>Total</b>		<b>£19,674,508</b>



## 2023 - 2024 Expenditure

1	Employment costs	£15,523,298
2	Living costs	£617,538
3	Housing costs	£1,884,748
4	Day service costs	£56,694
5	Admin and travel	£480,076
6	Legal costs	£335,151
7	Support costs	£499,929
8	Other costs	£10,256
9	Depreciation	£491,823
10	Fundraising and Communications	£387,690
11	Donations to L'Arche International and other charities	£281,725
<b>Total</b>		<b>£20,568,928</b>





# TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 JULY 2024



(A company limited by guarantee)

Registered number: 1055041  
Charity number: 264166 and SC038493

# TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

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- 37 Balance sheet
- 38 Statement of cash flows
- 39-62 Notes to the financial statements





# REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2024

## Trustees

Aedan MacGreevy  
Nigel Mapp (appointed 13 September 2023)  
Joanna McCall (appointed 13 September 2023)  
Anne Winter (appointed 13 September 2023)  
Martin Weale  
Jane Brown  
Peter Oakes  
Roland Clark (resigned 18 September 2024)  
Isobel Gray  
Susan Williams  
Laura Harper (resigned 13 September 2023)  
Jonathan Carter (appointed 18 September 2024)

## Registered office

10 Briggate  
Silsden  
Keighley  
West Yorkshire  
BD20 9JT

## Independent Auditor

**BHP LLP**  
Centurion Way  
Cleckheaton  
West Yorkshire  
BD19 3QB

# TRUSTEES' REPORT

## FOR THE YEAR ENDED 31 JULY 2024

The Trustees are pleased to present their Strategic and Trustee Report for the year ending 31st July 2024, including the preceding pages, which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102).

National Board	National Leadership Team	Community Leaders
<b>Aedan MacGreevy</b> National Chair	<b>John Casson</b> National Leader	<b>Liis Revell</b> Kent
<b>Sue Williams</b> National Vice Chair	<b>Kathleen Boyle</b> Deputy National Leader (until December 2023)	<b>Chris Gehrke</b> Highland
<b>Roland Clark</b> National Treasurer (until October 2024)	<b>Alexina Mwense</b> Director of Finance and IT (from September 2023)	<b>Stacey Owen</b> Liverpool
<b>Jon Carter</b> National Treasurer (from October 2024)	<b>Laura Harper</b> Director of Care and Community (from December 2023)	<b>Lucy Winter</b> London (until October 2024)
<b>Peter Oakes</b> Safeguarding Lead	<b>James Cuming</b> Regional Leader South and Wales	<b>Sarah Shallis</b> Bognor Regis
<b>Marie Roberts</b> HR and Whistleblowing Lead	<b>Des Kennedy</b> Regional Leader North and Scotland	<b>Jill Farmer</b> Brecon
<b>Jane Brown</b> Manchester	<b>Sam Davies</b> Director of Fundraising and Comms	<b>David Knowles</b> Preston
<b>Isobel Gray</b> Edinburgh	<b>Louise Carter</b> Mission and Formation	<b>David Hockley</b> Ipswich
<b>Laura Harper</b> London (until September 2023)	<b>Sarah Harrison</b> Human Resources (until June 2024)	<b>Kirsty MacCrimmon</b> Edinburgh
<b>Martin Wheale</b> Brecon	<b>Lucy Winter</b> Director of People and Culture (from October 2024)	<b>Nem Tomlinson</b> Manchester
<b>Nigel Mapp</b> (from September 2023)	<b>Debbie Walker</b> Head of Finance Operations (until February 2024)	<b>Caireen Detain</b> Nottingham (Project)
<b>Joanna McCall</b> (from September 2023)		
<b>Anne Winter</b> (from September 2023)		



# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### OBJECTIVES AND ACTIVITIES

### STRATEGIC REPORT

### ACHIEVEMENTS AND PERFORMANCE

#### a. Main achievements of the Charitable Company

**Resilience and Quality:** L'Arche Communities showed resilience in delivering high quality relational care and fostering community life in the face of severe ongoing pressures on our sector. We received several positive reports from our respective care regulators and put in place effective action plans where improvements were required. The emergency in recruitment of assistants eased overall, in particular because of the arrival of very committed and able assistants on Health Care Worker visas. Additional financial pressures were created by high levels of inflation and above-inflation increases in the National Living Wage which the Government required but did not fund. The year saw stability in our Community Leader group and we managed significant transitions in the National Leadership Team.

**Vision and ambition:** Members across L'Arche were involved in creating a statement of vision and values and in identifying key ambitions for 2030, drawing on the outputs of our 3 Big Conversations on impact, spirituality and voice. We launched workstreams to operationalise these ambitions, including in a new impact survey, a new quality framework, and beginning work on a 2030 plan for organisational effectiveness.

**Systems and digitisation:** L'Arche rolled out a new digital Care Management System, and continued to embed use of Sharepoint and Business Central for information management and financial management.

**Celebration and Outreach:** In 2024, L'Arche across the UK celebrated its 50th anniversary with a series of events across the country under the theme of celebrating 50 years of joyful rebellion. Highlights included a celebration in Canterbury Cathedral, an alumni outreach campaign, and a Jubilee HopeFest weekend gathering for Communities from across the UK.

#### b. Key performance indicators

**Care, Support and Housing:** We track individual care and support outcomes through quality assurance systems, peer audit, and our accountability to the care inspectorates. The accessibility and timeliness of data will be strengthened by the ongoing roll-out of our Care Management System. Quality measures will be broadened as we implement the new L'Arche Quality Framework, backed by the new Impact survey designed with help from New Philanthropy Capital. We continue to make progress auditing and tracking Health and Safety and Housing compliance with new central systems.

**People and Culture:** Employee engagement, performance and well-being is tracked through the Diversity Survey which now has three years of data trends to support it. It shows extremely high levels of employees having a sense of belonging and alignment with organisational mission, but more work to do on work-life balance, and opportunities and support for people with certain protected characteristics. Our performance on people and culture will be strengthened in the year ahead by a new Values and Behaviours Framework, and enhanced training for leaders and line managers.

**Financial performance** is tracked by regular reporting from our new Business Central system.

# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### STRATEGIC REPORT (CONTINUED)

#### ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

##### **c. Factors relevant to achieve objectives**

L'Arche is undertaking a strategy process to set a vision and plan to survive and thrive to and beyond 2030. This broad process includes data analysis, sector benchmarking and identification of best practice, and based on broad consultation and co-production.

In terms of vision, the 2030 approach builds on the work of the last 2 years to clarify and build ownership of a strong ambition for L'Arche to remain distinctive in its commitment to mutuality, spirituality, and locality. And to achieve a stronger reputation for innovation and excellence in power, voice, and opportunities for people with learning disabilities – especially in the areas of sex and relationships, employment and opportunity, and loss and distress.

In terms of implementation, the 2030 approach confronts the challenge of achieving these ambitions in the face of severe financial and recruitment shortages and de-humanising systems in our sector and society. The approach focuses on an organisational improvement agenda in terms of the disciplines needed to get the most from the four key resources on which L'Arche depends: people, money, houses, and care and support practice. Across each of these four areas, the focus is on clarity of responsibility and accountability, on relevant and timely data, on simplicity and consistency of processes, on maximising income, and on more efficient and specialised support functions.

##### **d. Investment policy and performance**

In accordance with the investment powers contained in the Articles of Association, monies not immediately required for the day-to-day operation of the Company may be held in investments, securities or property.

During the financial year concerned, the Charity has sought to minimise risk by holding its reserves in instant access cash deposits.

### FINANCIAL REVIEW

##### **a. Going concern**

The Trustees have reviewed the financial performance and the general reserves position for 2024. L'Arche operates in an increasingly challenging financial environment, competing for funding from Local Authorities who are under long-term financial pressure, and recruiting in a tight social care labour market. Apart from Local Authority funding, L'Arche also funds some of its operations through fundraising income. The fundraising environment remains challenging after the COVID pandemic and cost of living pressures. Overall, the financial environment is expected to remain challenging as the cost of living and energy bills remain high, and the Government imposes a 42% increase in our National Insurance contributions.

To counter these challenges L'Arche UK, is streamlining its costs, reviewing its contractual and fundraised income to ensure the generation of income is maximised and that underfunded services are addressed more robustly. The trustees have prepared a cashflow forecast to November 2027, and despite this broadly challenging financial environment, are confident that the charity has adequate reserves to continue its operations for the this period. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.



# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### **b. Reserves policy**

In common with similar organisations supporting people with learning disabilities, and in line with Charity Commissioners' advice that reserves are needed for reasons of sound financial management and operational planning, L'Arche holds a General Fund in addition to its Development and Fixed Asset Funds (see Note 17 of the Financial Statements).

At 31st July 2024, L'Arche held total reserves of £12,047,058 (2023: £12,954,533). Free reserves totalled £1,831,113 (2023: £2,190,042) and were held in the General Fund.

The Unrestricted Development Fund represents donations and grants received without a specific restriction. The Trustees designate unrestricted donations and grants received by a community to projects within that community. They may also, if they deem it appropriate, designate the profit on the sale of assets to a community development fund to ensure that the spirit of the original gift is reflected in future investment.

The General Fund is held primarily to protect against interruptions to our main income flow and to sustain working cash balances to cover fluctuations in operating costs. The current level of unrestricted General Funds of £1,831,113 (2023: £2,190,042) represents 4.8 weeks (2023: 6.1 weeks) of community operating expenditure.

The statutory nature of most of our services gives some protection against fluctuations in income, but medium-term the Trustees' objective is to hold reserves over 10 weeks of operation.

### **c. Financial review**

In 2023/24 we continued to draw down reserves to meet the cost of living crisis and linked pay increase caused by an above-inflation 2024 Living Wage Increase which was underfunded by Local Authorities. We continued to modernise our financial management, embedding the new Business Central system, improving management accounts and credit control, and requiring Communities to produce surplus budgets for 2025/26.

We are making good progress transferring Core Member records to a digital platform called Nourish, which ensures accurate recording of care by transforming paper-based plans into detailed, easily accessible digital records, improving care quality and facilitating quick identification of trends and gaps. This work is ongoing and is expected to be completed in 2025.

### **d. Financial results**

The Statement of Financial Activities shows an overall deficit of £907,475 (2023: deficit of £758,312).

The Trustees consider that the Charity has one operating activity: the care and support of people with learning disabilities.

# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### e. Donations and grants

Income from fundraising was slightly higher than in the previous financial year at £1,551,372 (2023: £1,421,225). Unrestricted donations increased to £1,135,426 (2023: £622,467) due primarily to the amount received from legacies. UK restricted donations decreased to £415,946 (2023: £798,758) as we didn't have a need for a capital appeal in this financial year.

We continued to strengthen the Fundraising and Communications team therefore our expenditure for the year was £387,690 (2023: £390,364).

**Review: Overall this remains a good result in very challenging times, and we continue to be grateful for the support offered by both long term and new supporters.**

### f. Income from charitable activities

Our income from Charitable Activities continues to rise. Overall, it rose by £1,929,611 to £18,106,574 (2023: £16,176,965).

As vacancies were filled our support income increased to £15,685,847 (2023: £13,865,836) with housing income also showing a strong performance at £2,287,439 (2023: £1,920,355). We continued to review support packages in response to changing needs and historical underfunding.

**Review: Securing annual fee increases from some local authorities remains challenging, especially in London and the South-East. In Scotland, Government policy was to fund us to pay assistants Real Living Wage as defined by the Living Wage Foundation and annual uplifts reflect this. In England, Local Authority awards were mixed. The average uplift in the UK in 2024 was 6.3% against a 9.8% increase in the National Living Wage, which drives our pay scales (which in 2024 started from an entry level hourly rate between NLW and RLW).**

### g. Direct charitable expenditure

Expenditure on our services increased by £2,127,532 to £19,899,513 (2023: £17,771,981) The main factor behind this increase was staffing costs which rose from £13,758,791 in 2023 to £15,336,880 in 2024.

**Review: Recruitment and retention remains challenging across the social care sector, and L'Arche continues to face vacancies, turnover, and elevated spend on agency staff. In the year in question our recruitment was assisted by the new Health Care Worker visa route, easing our overall recruitment crisis. We also drew on reserves to increase pay above the level of fee increases, in the light of high inflation. Recruiting voluntary workers as live-in Community Members remained challenging, worsened by post-Brexit visa requirements, long delays in visa decision-making, and a high rate of visa refusals. As a result, our traditional live in community model is seriously challenged. We have created and piloted alternative models designed to appeal more to people based in the UK, as a volunteering community experience.**

### h. Charitable donations

A donation was not made during the year to the L'Arche Benevolent Trust (2023: £3,000), a registered charity with the objectives of assisting employees and ex-employees of L'Arche who may require financial support as a result of personal hardship. Donations to L'Arche International totalled £281,300 (2023: £197,436) and donations to other charitable organisations £425 in total (2023: £2,992).



# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### **i. Balance sheet**

Balance sheet net assets reduced from £12,954,533 to £12,047,058. Cash balances at £874,183 (2023: £2,474,850) reflect a reduction in cash of £1,600,667, this is mainly due to high inflation, energy costs and above inflation living wage increases which were underfunded by local authorities. The debtor as at July 2024 was £3,632,474 (2023: £3,051,189).

### **j. Risk register**

The L'Arche Board and national executive team track risks across 5 risk areas (financial sustainability; mission and identity; care, support and housing; people and culture; and general). We have reorganised the team of national Directors around similar broad areas, which also map onto the priorities of the 2030 strategy, and to a new sub-committee structure for the Board.

The last year saw recruitment risks scores slightly declining in priority, with care and support risks stable, and financial risks increasing as financial pressures on the social care sector intensified. For the second year in succession, we judge the risk of further scandal arising from Jean Vanier revelations to be reducing.

# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

The most serious risks we now face are listed below, along with steps we are taking to try to mitigate these risks as much as possible.

<b>Risk Area 1: Financial sustainability</b>	<b>Mitigation</b>
Risk that we could have insufficient financial headroom to pay Employer's National Insurance and National Living Wage increases without depleting reserves and closing services.	<ol style="list-style-type: none"> <li>1. New financial plan to reduce costs and increase income, including disposals of non-core properties.</li> <li>2. Invest in financial management.</li> <li>3. Lobby for funding uplifts with rest of care sector.</li> </ol>
<b>Risk Area 2: Recruitment and retention</b>	<b>Mitigation</b>
Risk that we are unable to offer the salaries, terms and conditions to recruit and retain the employees we need.	<ol style="list-style-type: none"> <li>1. Financial measures detailed above.</li> <li>2. Consultation on new Terms and Conditions.</li> <li>3. New focus on retention.</li> <li>4. New investment in recruitment.</li> </ol>
<b>Risk Area 3: Crisis pressure on culture</b>	<b>Mitigation</b>
Risk that urgent financial measures erode the morale and culture of Communities; the wellbeing of core members and assistants; and the time and resources for mutuality and spirituality.	<ol style="list-style-type: none"> <li>1. National Team engagement with Communities.</li> <li>2. Investment in developing line managers.</li> <li>3. New resources for spirituality.</li> <li>4. Soulful Internship Programme.</li> <li>5. Fundraising for Volunteer Coordinators.</li> <li>6. L'Arche Impact Survey and Quality Framework.</li> </ol>
<b>Risk Area 4: Finance systems and staffing</b>	<b>Mitigation</b>
Risk that recruitment, turnover and workloads leave the finance team unable to provide the information and support needed.	<ol style="list-style-type: none"> <li>1. Recruitment to new structure in two locations.</li> <li>2. More automation of processes as Business Central is fully introduced.</li> </ol>
<b>Risk Area 5: Community Leaders</b>	<b>Mitigation</b>
Risk that the inherent stresses in the Community Leader role lead to a risk of burnout and high turnover, leaving Communities exposed or in crisis.	<ol style="list-style-type: none"> <li>1. Review of Community Leader role.</li> <li>2. Enhanced national support for finance, Health &amp; Safety, Housing, Learning and Development.</li> <li>3. Restructured line management and mentoring for Community Leaders.</li> <li>4. Succession planning.</li> </ol>



# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### **a. Organisational structure**

L'Arche is a company limited by guarantee and a charity registered in England and Wales and in Scotland. The organisation was incorporated on 18th May 1972 and is currently governed by Articles adopted on 24th February 2018. Its principal objects can be summarised as providing support and training for people with learning disabilities by opening and running Community networks, homes and work opportunities, thereby fostering personal development and citizenship.

There are currently ten L'Arche Communities in the UK, with one project under development. A typical Community comprises a number of houses, supported living settings and, where appropriate and commissioned, day activities, spread out within an urban setting and run as a unified service. In this way, Community members are more easily able to integrate with the wider neighbourhood and thereby develop and maintain important links with individuals and groups beyond L'Arche.

#### **b. Management**

The National Leader/CEO is appointed by the National Board and reports to the Trustees through the National Chair. As leader of the executive management structure, the National Leader/CEO is responsible for supervising a team of four Directors of: Care and Communities, People and Culture, Finance and IT, Fundraising and Communications.

All members of this Leadership Team are permanent employees. The National Leader/CEO is also a member of the L'Arche International Leadership Team and reports to the International Federation of L'Arche through the acting International Leader.

Communities are supervised and supported by line management through either the National Leader, the Director of Care and Community, or the Regional Leader covering Scotland and the North of England. These line managers are responsible for supporting the Communities, supervising Community Leaders and ensuring the Communities discern their local mission priorities and objectives, while living faithfully L'Arche's Identity & Mission and being compliant with commissioning and statutory requirements.

Day-to-day responsibility for each Community is delegated to the Community Leader/Director who is supported by a coordinating team, typically responsible for care and support services, housing, HR, day activities, and administration. Members with learning disabilities are encouraged and enabled to play an active part in decisions regarding their own support, their house or support service, and their Community.

L'Arche members with learning disabilities contribute to UK-wide governance and management decisions through a representative National Speaking Council, which meets twice a year, and once a year with the Board.

# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

#### **c. Trustees**

L'Arche is governed by a National Board, the members of which are Directors of the Company with trustee responsibilities. The full board has 11 positions (of which 10 were filled at year end) and normally meets four times a year in addition to the AGM.

Board members serve a maximum of 12 years. Recruitment of new National Board members results from a regular review of the necessary mix of skills and experience required for governance. Vacancies are advertised in national and local publications as well as through professional agencies and other networks. Potential candidates are appointed after a process of interviews, references and other checks.

New members' induction and training is achieved through a combination of written material, meetings and training days, in addition to local Community visits, to ensure they are not only aware of their responsibilities as trustees but understand the ethos and practice of L'Arche in supporting people with learning disabilities.

#### **d. Equal opportunities**

We use an Applicant Tracking System that monitors our equal opportunities data and anonymises applicant information, enabling a robust short-listing process. Through this platform provider we receive national training in inclusive recruitment and are developing our approach to improve our practices in this area. Our biennial Equality, Diversity, and Inclusion (EDI) survey has achieved high levels of staff engagement. We continue to welcome new support workers on Health Care Worker visas, significantly increasing our workforce diversity nationwide. The Senior Care Worker visa route has also allowed us to retain talented individuals in more senior roles.

We analyse the results of our annual employee survey, focusing on protected characteristics, including disability, to identify areas for improvement. This ensures our commitment to diversity, equality, and inclusion is translated into actionable practices.

Our national Equity, Diversity, and Inclusion (EDI) group advises the Director of People and Culture, helping to inform and enhance our EDI practices.

#### **e. Disabled employees policy**

Our mission includes celebrating the unique value of every person and recognising our need for one another. Key elements of this mission include our commitment to giving full and fair consideration to applicants with disabilities, taking into account their aptitudes and abilities. We support the continued employment and training of individuals who become disabled, including offering flexible working arrangements wherever possible. We provide reasonable adjustments to training opportunities to ensure accessibility for disabled employees, and we carefully consider and respond to Access to Work requests.

# TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

## STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

### **f. Engagement with employees**

Throughout the year, we have maintained and developed various channels for engaging with employees. The Belong newsletter remains a key medium for communicating news, updates, and information to everyone across L'Arche. The results of the Inclusion survey are shared widely across all areas of L'Arche, along with updates on our progress with Equity, Diversity, and Inclusion (EDI). We also run peer networks, such as live-in community worker networks, providing a safe space for individuals to share their experiences and challenges in their roles.

Most employee consultations occur locally, including regular gatherings of all Community members, listening groups, Community Councils, and assistant assemblies. Groups of employees and service users collaborate to develop local plans and recruit senior leaders. Employees from all locations and roles participate in listening groups and steering groups for key national initiatives.

National and Regional Leaders regularly visit Communities to hear directly from employees at all levels. As a not-for-profit charity, we do not share profits with employees, but we widely share performance news, including care inspection reports, internally and via social media. The Directors remain acutely aware of the challenges our employees face in the social care sector, where remuneration is low. All decisions are made by balancing the effects on our financial viability, our workforce, and the people with disabilities we support.

### **g. Remuneration policy**

As part of our commitment to recruiting and retaining individuals who align with L'Arche values, we have in place a robust remuneration policy. We use both sector-based and other relevant benchmarks to ensure our salaries are fair and competitive. Our system of salary bands reflects different levels of responsibility and offers opportunities for pay progression. We have clarified our Employer Value Proposition, clearly outlining the tangible and intangible benefits of working for L'Arche, and ensured that all current Terms and Conditions of employment are accurately reflected in the remuneration policy. Terms and Conditions will be revised in 2025 in line with new legislation and to achieve a fairer rewards package targeted to maximise recruitment and retention.



# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

#### **h. Fundraising**

At L'Arche, our small team of in-house staff run fundraising campaigns and activities in line with the Chartered Institute of Fundraising's Code of Fundraising Practice, and a L'Arche Ethical Fundraising Policy. We communicate fundraising messages by post and email, responding to our donors' and supporters' wishes.

As a Charity regulated by the Fundraising Regulator, we work to achieve the highest standards in how we communicate and fundraise with our donors and supporters. Our approach to developing long-term, and mutual relationships with our supporters underpins our approach to our fundraising and communications activities.

We use the services of a few carefully selected external companies to support us with occasional specialist skills to help us deliver specific activities, including external appeal mailings and development of new fundraising initiatives. We manage and monitor all fundraising work undertaken by others by providing clear guidelines and work briefs, spot checking, and including fundraising staff on appeal mailing lists.

Over the past year, we have not received any fundraising complaints. Fundraising complaints can be made through our fundraising@larche.org.uk email channel.

We protect vulnerable people by contacting known donors and supporters, curating the stories we tell carefully to avoid breaches of data protection for participants, by embracing ethical content creation, and reducing shock and distress for those we communicate with. We provide our staff with a variety of safeguarding and other relevant training, including Oliver McGowan training.

#### **i. Company, Charity and tax status**

The Company is limited by guarantee, with no shareholdings. The liability of the 50 members (2023: 51) is limited to £1 each. The Company is registered as a charity in England and Wales and in Scotland with the Office of Scottish Charity Regulator.

The Company is not liable to income tax, corporation tax or capital gains tax. It is not registered for VAT, since taxable supplies are below the level requiring registration.

#### **j. Public benefit disclosure**

L'Arche has referred to the Charity Commission's guidance on public benefit when reviewing our aims, objectives and activities and can confirm that the Charity's Trustees have complied with the duty in s.4 of the Charities Act 2006 to have due regard to the Charity Commission's published general and relevant sub-sector guidance concerning the operation of the Public Benefit requirement under that Act.

#### **k. Future capital commitments**

Capital project commitments outstanding at the year-end totalled £nil (2023: £nil).

# TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### INVESTMENT POLICY

In accordance with the investment powers contained in the Articles of Association, monies not immediately required for the day-to-day operation of the Company may be held in investments, securities or property. During the financial year concerned, the Company has sought to minimise risk by holding its reserves in instant access cash deposits.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report including the Strategic 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 year. 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 Charitable 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 Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable 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 Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

## STATEMENT OF TRUSTEES' RESPONSIBILITIES (CONTINUED)

### Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### Auditor

A resolution to re-appoint BHP LLP as the Company's auditors will be proposed at the annual general meeting.

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

*Aedan MacGreevy*

**Aedan MacGreevy**

Date:

*14.3.2025*



# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF L'ARCHE

We have audited the financial statements of L'Arche (the 'charitable company') for the year ended 31 July 2024, which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## OTHER INFORMATION

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF L'ARCHE (CONTINUED)

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006, requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF L'ARCHE (CONTINUED)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We focused on laws and regulations, relevant to the company, which would give rise to a material misstatement in the financial statements. Our tests included agreeing the financial statements disclosure to the underlying supporting documentation, enquiries with management, review of operations of controls within the year, in particular income, expenditure, payroll, review of provisions and review of expenses. There are inherent limitations in the audit procedures described and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Lesley Kendrew*

**Lesley Kendrew** (Senior statutory auditor)

for and on behalf of

### **BHP LLP**

Centurion Way  
Cleckheaton  
West Yorkshire  
BD19 3QB

Date: **17.3.2025**



# L'ARCHE FINANCIAL STATEMENTS

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JULY 2024

	Note	Endowment Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Income and endowments from:</b>						
Donations and grants	2	-	415,946	1,135,426	1,551,372	1,421,225
Charitable activities	3	-	-	18,106,574	18,106,574	16,176,965
Investments	4	-	-	16,562	16,562	40,847
<b>Total income and endowments</b>			<b>415,946</b>	<b>19,258,562</b>	<b>19,674,508</b>	17,639,037
<b>Expenditure on:</b>						
Raising funds	5	-	-	387,690	387,690	390,364
Charitable activities	6	-	629,370	19,270,143	19,899,513	17,771,981
Other expenditure	7	-	281,300	425	281,725	203,428
<b>Total expenditure</b>			<b>910,670</b>	<b>19,658,258</b>	<b>20,568,928</b>	18,365,773
<b>Net expenditure before net (losses)/gains on investments</b>		-	<b>(494,724)</b>	<b>(399,696)</b>	<b>(894,420)</b>	(726,736)
Net (losses)/gains on investments		(26,780)	-	13,725	(13,055)	(31,576)
<b>Net movement in funds</b>		<b>(26,780)</b>	<b>(494,724)</b>	<b>(385,971)</b>	<b>(907,475)</b>	(758,312)
<b>Reconciliation of funds:</b>						
Total funds brought forward		61,745	1,001,040	11,891,748	12,954,533	13,712,845
Net movement in funds		(26,780)	(494,724)	(385,971)	(907,475)	(758,312)
<b>Total funds carried forward</b>		<b>34,965</b>	<b>506,316</b>	<b>11,505,777</b>	<b>12,047,058</b>	12,954,533

The Statement of Financial Activities includes all gains and losses recognised in the year.  
The notes on pages 39 to 62 form part of these financial statements.

# L'ARCHE BALANCE SHEET AT 31ST JULY 2024

	Note		Unrestricted Funds 2024 £	Total 2023 £
<b>Fixed assets</b>				
Tangible assets	12		<b>8,892,006</b>	8,934,452
Investments	13		<b>103,178</b>	116,233
<b>Total income and endowments</b>			<b>8,995,184</b>	9,050,685
<b>Current assets</b>				
Debtors	14	<b>3,632,474</b>		3,051,189
Cash at bank and in hand		<b>874,183</b>		2,474,850
		<b>4,506,657</b>		5,526,039
Creditors: amounts falling due within one year	15	<b>(1,232,291)</b>		(1,400,323)
<b>Net current assets</b>			<b>3,274,366</b>	4,125,716
<b>Total assets less current liabilities</b>			<b>12,269,550</b>	13,176,401
Creditors: amounts falling due after more than one year	16		<b>(222,492)</b>	(221,868)
<b>Total net assets</b>			<b>12,047,058</b>	12,954,533
<b>Charity funds</b>				
Endowment funds	17		<b>34,965</b>	61,745
Restricted funds	17		<b>506,316</b>	1,001,040
Unrestricted funds	17		<b>11,505,777</b>	11,891,748
<b>Total Funds</b>			<b>12,047,058</b>	12,954,533

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

*Aedan MacGreevy*

*Jonathan Carter*

**Aedan MacGreevy**  
Chair of Trustees

**Jonathan Carter**  
Trustee

Date: **14.3.2025**

The notes on pages 39 to 62 form part of these financial statements.

# STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(1,142,193)</b>	(1,123,799)
<b>Cash flows from investing activities</b>		
Proceeds from the sale of tangible fixed assets	<b>1,500</b>	-
Purchase of tangible fixed assets	<b>(450,876)</b>	(909,408)
Investment income receipts	<b>16,562</b>	40,847
Finance costs paid	<b>(10,256)</b>	(14,351)
<b>Net cash used in investing activities</b>	<b>(443,070)</b>	(882,912)
<b>Cash flows from financing activities</b>		
Repayments of borrowing	<b>(15,404)</b>	(15,971)
<b>Net cash used in financing activities</b>	<b>(15,404)</b>	<b>(15,971)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(1,600,667)</b>	<b>(2,022,682)</b>
Cash and cash equivalents at the beginning of the year	<b>2,474,850</b>	4,497,532
<b>Cash and cash equivalents at the end of the year</b>	<b>874,183</b>	<b>2,474,850</b>

The notes on pages 39 to 62 form part of these financial statements



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 1. ACCOUNTING POLICIES

### 1.1 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.

L'Arche 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.

### 1.2 Going Concern

The Trustees have reviewed the financial performance and the general reserves position for 2024. L'Arche operates in an increasingly challenging financial environment, competing for funding from Local Authorities who are under long-term financial pressure, and recruiting in a tight social care labour market. Apart from Local Authority funding, L'Arche also funds some of its operations through fundraising income. The fundraising environment remains challenging after the COVID pandemic and cost of living pressures. Overall, the financial environment is expected to remain challenging as the cost of living and energy bills remain high, and the Government imposes a 42% increase in our National Insurance contributions.

To counter these challenges, L'Arche UK is streamlining its costs, reviewing its contractual and fundraised income to ensure the generation of income is maximised and that underfunded services are addressed more robustly. The trustees have prepared a cashflow forecast to November 2027, and despite this broadly challenging financial environment, are confident that the charity has adequate reserves to continue its operations for the going concern period. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 1. ACCOUNTING POLICIES (CONTINUED)

### 1.3 Income

All income is recognised once the Charitable 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 Charitable 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 Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Incoming resources from charitable activities represents the aggregate of residents' income support, local and central government grants and receipts and other non-government receipts provided for the maintenance of the communities and their residents.

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

Donations for L'Arche International and Overseas Communities - where donations have been raised for the specific purpose of distribution to L'Arche Overseas Communities, to minimise administration costs there can be a delay in the transfer of these funds to the projects for which they have been given. The size of the sums involved warrant separate disclosure from other funds donated to L'Arche UK.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 1. ACCOUNTING POLICIES (CONTINUED)

### 1.4 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 raising funds includes all expenditure incurred by the Charitable Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

### 1.5 Government Grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

### 1.6 Interest receivable

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

### 1.7 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 1. ACCOUNTING POLICIES (CONTINUED)

### 1.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more 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.

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.

The estimated useful lives are as follows:

Freehold buildings	-	40 years
Long-term leasehold property	-	period of lease
Short-term leasehold property	-	period of lease
Motor vehicles	-	4 years
Tools and equipment	-	4 years

Freehold land is excluded from depreciation on the basis of value at date of acquisition.

### 1.9 Investments

All investments are stated at market value. The market value of listed investments is derived from prices quoted on the PLUS market (formerly OFEX). Unrealised changes made to the balance sheet market values are reflected in the Statement of Financial Activities.

Investments held as fixed assets are shown at cost less provision for impairment.

### 1.10 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.

### 1.11 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.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 1. ACCOUNTING POLICIES (CONTINUED)

### 1.12 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 Charitable 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.

### 1.13 Financial instruments

The Charitable 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.

### 1.14 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

### 1.15 Pensions

The Charitable Company auto enrolls qualifying employees as members of a group personal pension scheme, administered by Royal London. The Company's contributions are included in Resources Expended in the Statement of Financial Activities in the year in which the contributions are made.

### 1.16 Fund accounting

The General Fund consists of amounts received which have yet to be committed or designated to a specific use by the Company. The Development Fund comprises grants and donations received for or appropriated to development projects. It contains amounts either restricted by the donor or designated by the Company for specific purposes. The Fixed Asset Fund, Unrestricted and Endowed, represents the net book value of property and other tangible fixed assets less long-term borrowings on property.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 2. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
<b>Donations</b>			
Received for L'Arche UK	289,073	1,135,426	<b>1,424,499</b>
Received for L'Arche International	126,873	-	<b>126,873</b>
<b>Government grants</b>			
CJRS Grant Income			
	415,946	1,135,426	<b>1,551,372</b>

## 2. INCOME FROM DONATIONS AND LEGACIES (CONTINUED)

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
<b>Donations</b>			
Received for L'Arche UK	532,148	622,467	1,154,615
Received for UK Development	-	-	-
Received for L'Arche International	248,218	-	248,218
<b>Government grants</b>			
CJRS Grant Income	18,392	-	18,392
	798,758	622,467	1,421,225

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Total funds 2024 £
Income from Care and Support Provision	15,685,847	<b>15,685,847</b>
Income from Housing Services	2,287,439	<b>2,287,439</b>
Other funding	88,537	<b>88,537</b>
Sundry receipts	29,134	<b>29,134</b>
Sale of products	15,617	<b>15,617</b>
	<hr/> 18,106,574 <hr/>	<hr/> <b>18,106,574</b> <hr/>

## 3. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

	Unrestricted funds 2023 £	Total funds 2023 £
Income from Care and Support Provision	13,865,836	13,865,836
Income from Housing Services	1,920,355	1,920,355
Other funding	325,709	325,709
Sundry receipts	37,777	37,777
Sale of products	27,288	27,288
	<hr/> 16,176,965 <hr/>	<hr/> 16,176,965 <hr/>



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 4. INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £
Income from investments	12,396	<b>12,396</b>
Bank interest	4,166	<b>4,166</b>
	<u>16,562</u>	<u><b>16,562</b></u>
	Unrestricted funds 2023 £	Total funds 2023 £
Income from investments	36,905	36,905
Bank interest	3,942	3,942
	<u>40,847</u>	<u>40,847</u>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 5. EXPENDITURE ON RAISING FUNDS

<b>Fundraising trading expenses</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Fundraising (including wages and salaries)	241,771	<b>241,771</b>
Publicity (including wages and salaries)	145,919	<b>145,919</b>
	<hr/>	<hr/>
	387,690	<b>387,690</b>
	<hr/>	<hr/>

<b>Fundraising trading expenses (continued)</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Fundraising	26,203	26,203
Publicity	85,048	85,048
Wages and salaries	277,857	277,857
Fundraising depreciation	1,256	1,256
	<hr/>	<hr/>
	390,364	390,364
	<hr/>	<hr/>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Employment and training	328,440	15,194,858	<b>15,523,298</b>
Household costs and community activities	163,662	453,876	<b>617,538</b>
Occupancy costs	-	1,441,769	<b>1,441,769</b>
Repairs, maintenance and renewals	-	442,979	<b>442,979</b>
Depreciation	-	491,520	<b>491,520</b>
Workshop costs	4,684	52,010	<b>56,694</b>
Office costs	85,069	199,295	<b>284,364</b>
Motor and travel	5,000	190,712	<b>195,712</b>
Legal and professional / governance costs	-	335,151	<b>335,151</b>
Loan interest	-	10,256	<b>10,256</b>
Direct support and development	42,515	457,414	<b>499,929</b>
Loss on disposal	-	303	<b>303</b>
	<b>629,370</b>	<b>19,270,143</b>	<b>19,899,513</b>

Summary by fund type (continued)	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Employment and training	240,481	13,240,453	13,480,934
Household costs and community activities	395,760	217,691	613,451
Occupancy costs	-	1,365,304	1,365,304
Repairs, maintenance and renewals	49,210	551,847	601,057
Depreciation	-	404,518	404,518
Workshop costs	-	58,316	58,316
Office costs	-	231,338	231,338
Motor and travel	-	140,433	140,433
Legal and professional / governance costs	-	278,445	278,445
Loan interest	-	14,351	14,351
Direct support and development	62,487	521,347	583,834
	<b>747,938</b>	<b>17,024,043</b>	<b>17,771,981</b>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 7. OTHER EXPENDITURE

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations to L'Arche International	281,300	-	<b>281,300</b>
Other donations	-	425	<b>425</b>
	<u>281,300</u>	<u>425</u>	<u><b>281,725</b></u>

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations to L'Arche International	197,436	-	197,436
Donations to L'Arche Benevolent Trust	-	3,000	3,000
Other donations	-	2,992	2,992
	<u>197,436</u>	<u>5,992</u>	<u>203,428</u>

L'Arche Benevolent Trust is an independent registered charity with the objective of assisting employees and ex-employees of L'Arche who may require financial support as a result of personal hardship.



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

Summary by fund type	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Employment and training	15,447,885	75,413	<b>15,523,298</b>
Household costs and community activities	617,538	-	<b>617,538</b>
Occupancy costs	1,441,769	-	<b>1,441,769</b>
Repairs, maintenance and renewals	442,979	-	<b>442,979</b>
Depreciation	491,520	-	<b>491,520</b>
Workshop costs	56,694	-	<b>56,694</b>
Office costs	-	284,364	<b>284,364</b>
Motor and travel	-	195,712	<b>195,712</b>
Legal and professional / governance costs	-	335,151	<b>335,151</b>
Loan interest	-	10,256	<b>10,256</b>
Direct support and development	-	499,929	<b>499,929</b>
Loss on disposal of fixed assets	-	303	<b>303</b>
	<b>18,498,385</b>	<b>1,401,128</b>	<b>19,899,513</b>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

Summary by fund type	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Employment and training	13,480,934	-	13,480,934
Household costs and community activities	613,451	-	613,451
Occupancy costs	1,365,304	-	1,365,304
Repairs, maintenance and renewals	601,057	-	601,057
Depreciation	404,518	-	404,518
Workshop costs	58,316	-	58,316
Office costs	-	231,338	231,338
Motor and travel	-	140,433	140,433
Legal and professional / governance costs	-	278,445	278,445
Loan interest	-	14,351	14,351
Direct support and development	-	583,834	583,834
	<b>16,523,580</b>	<b>1,248,401</b>	<b>17,771,981</b>

## 9. AUDITOR'S REMUNERATION

	2024 £	2023 £
Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts	<b>20,095</b>	19,150
Fees payable to the Charitable Company's auditor in respect of: All non-audit services not included above	<b>3,675</b>	6,025

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	<b>13,744,941</b>	12,451,689
Social security costs	<b>1,166,781</b>	1,000,741
Contribution to defined contribution pension schemes	<b>425,158</b>	306,361
	<b>15,336,880</b>	13,758,791

At the year end, premiums were outstanding to the pension scheme provider of £63,380 (2023: £3,724).

The key management personnel of the Charity comprises the Trustees and the National Leadership Team - the National Leader, Deputy National Leader, Regional Leaders, Head of Human Resources, Head of Finance, Fundraising Director and Mission Formation Director.

The total remuneration of the National Leadership Team was £590,963 (2023: £468,218).

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

	2024 No.	2023 No.
Communities	<b>481</b>	422
Administration and Finance	<b>29</b>	25
Fundraising and Publicity	<b>8</b>	11
	<b>518</b>	458

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	<b>2</b>	-
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	<b>1</b>	-

## 11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 July 2024, expenses totalling £633 were reimbursed or paid directly to four Trustees (2023 - £1,137 to 6 Trustees).

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 12. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Long-term leasehold buildings £	Short-term leasehold buildings £	Motor vehicles £	Tools and equipment £	Total £
<b>Cost or valuation</b>						
At 1 August 2023	11,255,298	750,778	903,224	195,529	1,409,170	14,513,999
Additions	525	-	-	51,608	398,743	450,876
Disposals	(2,307)	-	-	(40,522)	-	(42,829)
At 31 July 2024	11,253,516	750,778	903,224	206,615	1,807,913	14,922,046
<b>Depreciation</b>						
At 1 August 2023	3,366,741	410,837	363,001	155,178	1,283,790	5,579,547
Charge for the year	257,863	19,044	39,005	30,349	145,259	491,520
On disposals	(505)	-	-	(40,522)	-	(41,027)
At 31 July 2024	3,624,099	429,881	402,006	145,005	1,429,049	6,030,040
<b>Net book value</b>						
At 31 July 2024	7,629,417	320,897	501,218	61,610	378,864	8,892,006
At 31 July 2023	7,888,557	339,941	540,223	40,351	125,380	8,934,452

Leasehold buildings are sub-divided into those held under short-term leases (50 years and under) and those held under long-term leases (over 50 years).



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 13. FIXED ASSET INVESTMENTS

Cost or valuation	Listed investments £	Quoted investments £	Total £
At 1 August 2023	<b>61,745</b>	<b>54,488</b>	<b>116,233</b>
Revaluations	<b>(26,780)</b>	<b>13,725</b>	<b>(13,055)</b>
At 31 July 2024	<b>34,965</b>	<b>68,213</b>	<b>103,178</b>
Net book value	Listed investments £	Quoted investments £	Total £
At 31 July 2024	<b>34,965</b>	<b>68,213</b>	<b>103,178</b>
At 31 July 2023	61,745	54,488	116,233

All investments are in the United Kingdom.

The listed investments were given to L'Arche as an endowment and comprise 1,050 shares in Adnams Brewery, an Aquis Stock Exchange company, with a market value of £33.30 per share at 31st July 2024 (2023: £58.80).

## 14. DEBTORS

Due within one year	2024 £	2023 £
Fees due	<b>3,226,758</b>	2,226,247
Other debtors	<b>35,592</b>	328,015
Prepayments and accrued income	<b>370,124</b>	496,927
	<b>3,632,474</b>	3,051,189

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Triodos loan	16,483	16,483
Trade creditors	402,674	-
Other taxation and social security	378,296	288,324
Other creditors	79,373	498,642
Accruals and deferred income	355,465	596,874
	<b>1,232,291</b>	<b>1,400,323</b>

## 16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Triodos loan	129,239	144,643
Other creditors	93,253	77,225
	<b>222,492</b>	<b>221,868</b>

The Triodos loan at Ipswich is secured on 3 Warrington Road, Ipswich, with an interest rate fixed at 1.25% over base and is for a period of 25 years.

The Triodos loan above is partially composed of amounts due over 5 years.  
These amount to £63,307 (2023: £78,711)

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 17. STATEMENT OF FUNDS

Statement of funds - current year	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2024 £
<b>Unrestricted funds</b>						
General Fund	2,190,042	19,258,562	(19,166,738)	(450,753)	-	1,831,113
Development Fund	928,380	-	-	-	-	928,380
Fixed Asset Fund	8,773,326	-	(491,520)	450,753	13,725	8,746,284
	<b>11,891,748</b>	<b>19,258,562</b>	<b>(19,658,258)</b>	<b>-</b>	<b>13,725</b>	<b>11,505,777</b>
<b>Endowment funds</b>						
Endowment Fund	61,745	-	-	-	(26,780)	34,965
<b>Restricted funds</b>						
New Communities	66,476	339	(66,815)	-	-	-
Investing in Leadership, Young People and Infrastructure for Growth	217,121	265,231	(301,959)	-	-	180,393
Investment in Programmes and Projects of L'Arche International	334,311	126,873	(281,300)	-	-	179,884
Local Community Projects	342,018	23,450	(260,596)	-	-	104,872
Other	41,114	53	-	-	-	41,167
	<b>1,001,040</b>	<b>415,946</b>	<b>(910,670)</b>	<b>-</b>	<b>-</b>	<b>506,316</b>
Total of funds	<b>12,954,533</b>	<b>19,674,508</b>	<b>(20,568,928)</b>	<b>-</b>	<b>(13,055)</b>	<b>12,047,058</b>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 17. STATEMENT OF FUNDS (CONTINUED)

### **Purpose of restricted funds**

#### **New Communities**

Nottingham and Scotland

#### **Capital and Refurbishment Appeals**

Ipswich - Purchase of The Ark, supported living house

London - The Dove

Manchester - Day Service Development

Manchester - The Rose, supported living house

#### **Investing in Leadership, Young People and Infrastructure for Growth**

Leadership Development Programme

Assistant Induction Programme

Big Conversation - Voice and Power

Big Conversation - Impact

Big Conversation - Spirituality

Investment in Charity Infrastructure

Jubilee Celebrations

Volunteers Coordination

#### **Investment in Programmes and Projects of L'Arche International**

India

Africa

Poland

Haiti

Bethlehem

Ukraine

International

#### **Local Community Projects**

Various projects in the Communities

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 17. STATEMENT OF FUNDS (CONTINUED)

Statement of funds - prior year	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2023 £
<b>Unrestricted funds</b>						
General Fund	2,936,545	16,840,279	(16,680,128)	(909,408)	2,754	2,190,042
Development Fund	1,262,365	-	(333,985)	-	-	928,380
Fixed Asset Fund	8,270,204	-	(406,286)	909,408	-	8,773,326
	12,469,114	16,840,279	(17,420,399)	-	2,754	11,891,748
<b>Endowment funds</b>						
Endowment Fund	96,075	-	-	-	(34,330)	61,745
<b>Restricted funds</b>						
Transforming Lives - Expanding the Contribution of People with Learning Disabilities in Society	6,341	11,000	(8,471)	-	-	8,870
New Communities	66,476	-	-	-	-	66,476
Capital and Refurbishment Appeals	132,759	275,000	(395,760)	-	-	11,999
Investing in Leadership, Young People and Infrastructure for Growth	247,741	204,964	(235,584)	-	-	217,121
Investment in Programmes and Projects of L'Arche International	283,529	248,218	(197,436)	-	-	334,311



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 17. STATEMENT OF FUNDS (CONTINUED)

Statement of funds - prior year (continued)	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2023 £
Local Community Projects	408,957	41,184	(108,123)	-	-	342,018
Other	1,853	18,392	-	-	-	20,245
	1,147,656	798,758	(945,374)	-	-	1,001,040
<b>Total of funds</b>	13,712,845	17,639,037	(18,365,773)	-	(31,576)	12,954,533

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 18. SUMMARY OF FUNDS

Summary of funds - current year	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2024 £
General Fund	11,891,748	19,258,562	(19,658,258)	-	13,725	11,505,777
Endowment funds	61,745	-	-	-	(26,780)	34,965
Restricted funds	1,001,040	415,946	(910,670)	-	-	506,316
	<b>12,954,533</b>	<b>19,674,508</b>	<b>(20,568,928)</b>	<b>-</b>	<b>(13,055)</b>	<b>12,047,058</b>

Summary of funds - prior year	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2023 £
General funds	12,469,114	16,840,279	(17,420,399)	-	2,754	11,891,748
Endowment funds	96,075	-	-	-	(34,330)	61,745
Restricted funds	1,147,656	798,758	(945,374)	-	-	1,001,040
	<b>13,712,845</b>	<b>17,639,037</b>	<b>(18,365,773)</b>	<b>-</b>	<b>(31,576)</b>	<b>12,954,533</b>

## 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current period	Endowment funds 2024 £	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	-	8,892,006	<b>8,892,006</b>
Fixed asset investments	34,965	-	68,213	<b>103,178</b>
Current assets	-	506,316	4,000,341	<b>4,506,657</b>
Creditors due within one year	-	-	(1,232,291)	<b>(1,232,291)</b>
Creditors due in more than one year	-	-	(222,492)	<b>(222,492)</b>
<b>Total</b>	<b>34,965</b>	<b>506,316</b>	<b>11,505,777</b>	<b>12,047,058</b>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

Analysis of net assets between funds - prior period	Endowment funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	-	8,934,452	8,934,452
Fixed asset investments	61,745	-	54,488	116,233
Current assets	-	1,001,040	4,524,999	5,526,039
Creditors due within one year	-	-	(1,400,323)	(1,400,323)
Creditors due in more than one year	-	-	(221,868)	(221,868)
<b>Total</b>	<b>61,745</b>	<b>1,001,040</b>	<b>11,891,748</b>	<b>12,954,533</b>

## 20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	<b>(907,475)</b>	(758,312)
<b>Adjustments for:</b>		
Depreciation charges	<b>491,520</b>	405,774
Unrealised loss on investments	<b>13,055</b>	31,576
Investment income receipts	<b>(16,562)</b>	(40,847)
Loss on the sale of fixed assets	<b>302</b>	-
Increase in debtors	<b>(581,285)</b>	(431,261)
Decrease in creditors	<b>(152,004)</b>	(345,080)
Finance costs paid	<b>10,256</b>	14,351
<b>Net cash used in operating activities</b>	<b>(1,142,193)</b>	(1,123,799)

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

## 21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	874,183	2,474,850
<b>Total cash and cash equivalents</b>	<b>874,183</b>	<b>2,474,850</b>

## 22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 August 2023 £	Cash flows £	At 31 July 2024 £
Cash at bank and in hand	2,474,850	(1,600,667)	874,183
Debt due within 1 year	(16,483)	-	(16,483)
Debt due after 1 year	(144,643)	15,404	(129,239)
At 31 July 2024	<b>2,313,724</b>	<b>(1,585,263)</b>	<b>728,461</b>

## 23. OPERATING LEASE COMMITMENTS

At 31 July 2024 the Charitable Company had commitments to make future minimum lease payments under noncancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	66,415	32,986
Later than 1 year and not later than 5 years	300,000	199,415
Later than 5 years	1,033,610	806,000
	<b>1,400,025</b>	<b>1,038,401</b>

The majority of the company's leases of land and buildings are subject to rent review periods ranging between 3 and 5 years. All leases currently held by L'Arche are operating leases.

## 24. RELATED PARTY TRANSACTIONS

There were no related party transactions in either the current or previous financial period.

# Be part of our STORY

**You can join us in the life-changing L'Arche journey in many ways:**

- Donate
- Volunteer
- Fundraise
- Campaign

**Find out more at:**



[www.larche.org.uk](http://www.larche.org.uk)



[www.facebook.com/UK.LARCHE](https://www.facebook.com/UK.LARCHE)

## **Memberships and Associations:**



### **AUDITOR**

BHP LLP

New Chartford House, Centurion Way, Cleckheaton, West Yorkshire, BD19 3QB

### **BANKERS**

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63 North Street, Keighley, West Yorkshire BD21 3SB

Royal Bank of Scotland plc

PO Box 5663, 1st Floor, Affric House, Beechwood Park, Inverness IV2 3YR

### **L'Arche**

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