

Share Community Limited

Report and Financial Statements

For the year ended 31 March 2025

Company Number: 01081030

Charity Number: 264894

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Status	The organisation is a Charitable Company limited by guarantee, incorporated on 9 November 1972 and registered as a charity on 19 February 1973.	
Governing Document	The company was established under a memorandum of association which established the objects and powers of the Charitable Company and is governed under its articles of association.	
Charity Registration Number	264894	
Registered Company	01081030	
Registered and operation address	64 Altenburg Gardens London SW11 1JL	
Board of trustees (Directors)	Kate Heaps Jayshree Davé Chris Jeffery Lisa Androulidakis Kelly Channer Kirsty Humby Maguette Kebe Steven Pettengell Katie Thomas Klementyna Zastawniak Victoria Medhurst Dr Robert Arnott George Wade	<i>Chair, Resigned 1 October 2024</i> <i>Vice Chair, Resigned 9 April 2024</i> <i>Treasurer</i> <i>Resigned 4 June 2024</i> <i>Resigned 3 June 2025</i> <i>Joined 3 December 2024</i> <i>Chair, Joined 3 December 2024</i> <i>Joined 3 December 2024</i>
Patrons	Lord Alf Dubs Patricia Hodge OBE Geraldine James OBE	
Company Secretary	Abi Carter	
Chief Executive	Abi Carter	
Bankers	HSBC 240 Lavender Hill London SW11 1LH	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Auditors	HaysMac LLP 10 Queen Street Place London EC4R 1AG	

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

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (Second Edition).

Strategic Report

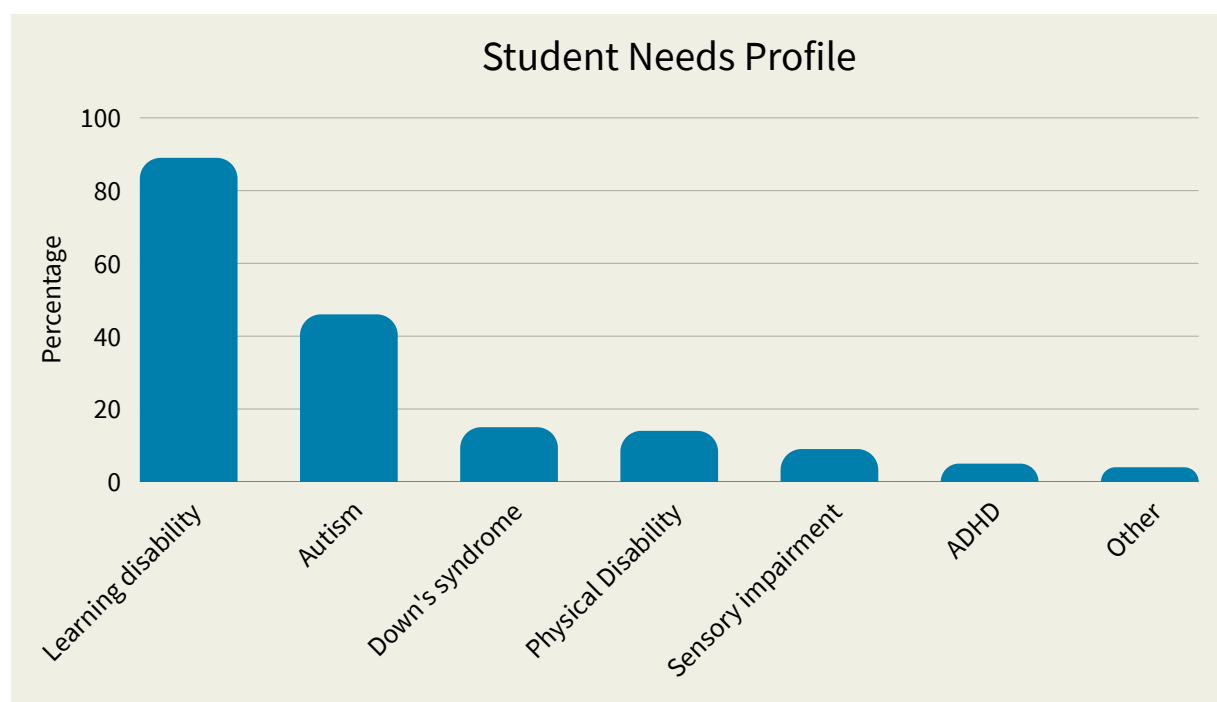
Who are Share's Students?

Share works with adults with learning disabilities and autism from across London. Our vision is of a world where disabled adults are genuinely valued and included, can make choices, and have the freedom to achieve their ambitions. Our mission – the role we can play in creating this world – is to provide a safe, empowering and progressive experience where disabled adults can develop their skills, wellbeing and purpose to enable them to live more independent, happier and healthier lives.

Adults with learning disabilities and autism suffer from significant health inequalities, which often reduce their life expectancy and quality of life, as well as poor access to training, education and social contact. At Share we aim to provide a holistic service, working with our students to understand their goals so we can provide them with the skills and confidence they need to take steps to live the lives they want to lead.

In the 2024-25 financial year, Share worked with 185 disabled adults across four South London sites: Altenburg Gardens in Battersea, We are 336 in Brixton, the Black Prince Community Hub in Kennington and the Share Garden in Tooting:

- 64% were male and 36% were female;
- The average age of our students was 37. 45% were 20-29 years old, and the next largest cohort were 30–39-year-olds, who constituted 22% of our students. The youngest student was 19 and the oldest was 74;
- Most of our students – 60% – come from minoritised ethnic backgrounds, with 40% of the total student body being Black / Black British, and 39% being White / White British.
- 67% lived in the 50% most deprived areas of England and Wales.



Our Objectives: Share Strategy 2023-2026

In November 2022, Share finalised a new, three-year strategy, defining our objectives from 2023 to the end of the 2025-26 financial year. In it, we laid out our new vision and mission.

To achieve our mission, we set out to provide a range of services at our sites and in our local communities aimed at:



We also undertook to ensure that everything we do at Share aligns with our values: respect, inclusivity, support, kindness, ambition and acting with integrity. We work with staff, students and volunteers alike to understand and reinforce these values when they are at Share.

We identified seven strategic objectives which we want to have achieved by early 2026 if we are to deliver our strategy:

- 1 Every student will have a clear sense of how they can progress through, and also out of, Share;
- 2 To make the most of our physical environment – for the benefit of our students, our staff and our neighbours;
- 3 To deliver high-quality services that make a positive impact, and to effectively demonstrate that impact internally and externally;

- 4 To develop local partnerships and networks which will help us deliver more / better services, maximise funding opportunities, and more effectively educate the outside world about our students' skills, needs and preferences;
- 5 To have diversified and grown our income streams so we are more financially independent and resilient;
- 6 To have a diverse, settled and well-resourced team of staff and volunteers who are fulfilled in their work, and developed, supported and challenged to be the best they can be;
- 7 To have back-office systems, hardware and processes that match the quality of our front-line services

In 24/25, we delivered several projects aimed at fulfilling our strategic objectives:

- ✓ **To support our students to progress through and beyond Share**, we established a successful working relationship with Status Employment and deepened our partnership with the Wimbledon Foundation, which led to six students securing work at the 2025 Wimbledon championships and others starting work and placements at hotels and record shops;
- ✓ **To make the most of our physical environment**, we moved into a new, accessible temporary building in our garden, established a staff room in and conducted a green audit of our Clapham Junction site, and implemented quiet spaces for students at all our sites;
- ✓ **To deliver more impactful programmes, and communicate how our work improves our students' lives**, we launched a new website, overhauled how we measure students' "I Can" objectives, conducted Equality Impact Assessments of our programmes, broadened our capture and analysis of EDI data;
- ✓ **We developed partnerships with other organisations** in Springfield Village so our students could use their horticulture skills outside of our garden walls, for the benefit of our new neighbours;
- ✓ **To diversify and grow our income**, we established our community cafe at Vauxhall as a fully-fledged social enterprise, open five day a week to the public for food and drink, and our team also catered for events both in and outside the cafe;
- ✓ **We continued to develop, support and challenge our staff and volunteers** by delivering professional development and team effectiveness training, in-house management training and established a competencies and behaviours framework for the 2025 appraisal process;
- ✓ **To have a diverse, settled and well-resourced team** of staff and volunteers who are fulfilled in their work, and developed, supported and challenged to be the best they can be;
- ✓ **To ensure our back-office systems and processes matched the quality of our front-line services**, we secured Cyber Essentials Plus accreditation;

Our Activities and the Impact They Make:

Our Programmes

We structure the core courses that we deliver each week at Share so they fall into three main categories which will inform our students' journeys through Share:

1. Student Objective:

"I Want to be Happy and Healthy"

> Personal Development Courses: Art, Creative Expression, Gardening, Health and Wellbeing, Music, Sport, Textiles;

2. Student Objective:

"I Want to Live More Independently"

> Independent Living Skills (ILS) Courses: Community Living, Home Cooking Skills, ILS, "My Life, My Way", Out and About;

3. Student Objective:

"I Want to Get a Job or Qualification"

> Employability Courses: Catering, Community Cafe, Digital Finance, Horticulture, Maths and English, Steps into Employment.

We also provide volunteer-led social inclusion programmes at evenings and weekends – befriending and "Go Anywhere, Do Anything" (GADA) – which facilitates students' wishes to make and develop more friendships and relationships.

Each student agrees on objectives for each course they take at Share. These objectives take the form of "I Can" statements e.g. "I can listen to others", "I can use public transport to go on trips". A student is considered to have achieved an "I Can" when they demonstrate it twice independently.

This year, our students taking personal development courses achieved, on average, 54% of their objectives; those taking ILS courses achieved 55%; and those taking employment-related courses also achieved 56%.

Personal Development Courses: Art, Creative Expression, Gardening, Health and Wellbeing, Music, Sport, Textiles

Supporting and empowering our students to live happier and healthier lives underpins all we do at Share. This year, 135 students i.e. more than 70%, participated in at least one of our personal development courses, including art, creative expression, gardening, health & wellbeing, music, sport, and textiles. They have nurtured our students' creativity, given them platforms to express themselves, and developed their skills and confidence in looking after their own physical and mental health.

With input from students and tutors, we developed a theme of "This is Me" for our creative programmes – art, creative expression, music and textiles – so students across all the subjects would have opportunities to express themselves creatively and define their own individual identities.

Art was one of our most popular subjects. Each week, we ran seven different classes across three sites, and 60 students participated in the course. Whilst our art students in our garden were able to use the surrounding scenery for inspiration, those in Brixton could take advantage of the large room we use there to explore more performative expression.

In the summer of 2024, we partnered with the Royal Academy of Dance (RAD) to run a six-month project, culminating in a performance at RAD in December. RAD's RADiate programme is usually delivered to children and young people with additional learning needs, and this was the first time they had expanded provision to adults. Eight students collaborated with RAD to produce "The sun shines down on me when..." – a performance that explored themes of nature, connection, and celebration whilst embracing each dancer's unique personality. They moved with light balls to convey sunshine, autumn leaves were blown around the stage, and the audience participated by waving cloud props in the air, creating a wonderfully atmospheric experience.

The impact on the students was profoundly positive, with the class working well as a coherent team, students actively listening to their peers' suggestions and thoughts, and building confidence to share their creative ideas and opinions with others.

Five art students were also mentored by professional artists from Block336, to produce artwork that was exhibited as "In the Mix" at the Foundry. The artists developed work that expressed their individual aesthetic concerns and preferred ways of working. Colour, form and line were explored to produce work for the exhibition.

Wandsworth Council ran a competition for local learning disability organisations to submit artwork that would be displayed around their offices, and two pieces from Share students won awards. The themes were 'Go Green' and 'Hopes and Dreams for your Borough'. One of our art classes won their award for a collaborative piece called 'Coming Together', a vibrant and expressive collection of colourful vertical fabric panels depicting being at one with nature.

On an individual level, student Rehan created 'My Dream Community', a colourful and detailed piece showing an ideal community where harmony, activity and nature coexist seamlessly. The artwork is an inspiring reminder of the potential for creating harmonious and diverse living spaces, nurturing both the environment and our community.

On average, Art students achieved 69% of their objectives, developing skills such as self-expression ("I can use my imagination to design a personalised garment") and agency ("I can independently decide which Art materials I would like to use").

Music was also one of our most popular courses, with 59 students participating and, on average, students achieving 82% of their objectives. It gave students opportunities to develop their teamwork ("I can share instruments and space respectfully with my classmates"), communication skills ("I can show appreciation for my classmates' contributions by clapping or giving a thumbs-up") and leadership ("I can lead a performance"). The "This is Me" theme manifested itself in the achievement of objectives such as "I can express my feelings about the music we are playing or listening to" and "I can give an opinion about the music".

Creative expression and textiles are smaller programmes. 12 students took our creative expression class at our Brixton site, which is aimed at supporting students' foundational learning, practical and communication skills to then enable them to participate in other programmes. We ran a pilot Textiles class from January in the garden with four students, to test its effectiveness and their engagement, and this has now expanded and specific I Cans have been set for the 25/26 year.

Building on our students' desire to express themselves and explore more performing art, we launched a new weekly Drama group, hosted at Battersea Arts Centre. Run by a tutor with a side hustle in comedy, activities included dancing, singing and a dash of slapstick. Inspired by Laurel and Hardy, Mr Bean, and other artists our students find funny, a trio of students performed a skit at our first ever Supper Club at our café in March.

Sport can often bring drama (and comedy) all on its own. In July 2024, we opened a new sports class at our site in Vauxhall, opening the opportunity to be active to 50% more students. On average they achieved just under half their objectives, including how to take good care of themselves through warming up, staying hydrated and identifying the benefits of exercise.

Our Health and Wellbeing programme also expanded, with a new "Mindful Moments" session established in early 2025 in which students explored and experienced mindfulness through exercises that promoted relaxation and awareness. Students particularly valued meditation, and described feeling calm, safe, and more emotionally regulated after participating.

Yoga and stretching were also highly appreciated. Several students reported enjoying the physical release and the way their bodies feel after engaging in movement.

In our garden, we took the decision to explicitly define our vocational programmes and those focused primarily on improving students' wellbeing. We renamed the latter "gardening" (as opposed to horticulture) to make it more understandable and introduced less technical objectives e.g. around identifying and enjoying different parts of the garden and the birds and animals that live there.

Independent Living Skills Courses: Community Living, Home Cooking Skills, ILS, "My Life, My Way", Out and About

Eighty-eight different students participated in at least one of our ILS courses in 2024/25, in which crucial life skills such as cooking for oneself, being safe around the house and travelling confidently were developed.

Independent Living Skills is our third largest programme, after Music and Art. In all, 44 students learnt about making simple, healthy snacks at home, identifying safety risks at home and travelling safely. There was a wide range of achievement in this programme, with eight students achieving all their objectives which meant they could independently follow instructions and reduce risks at home, but most others focusing on reinforcing a couple of skills over the year.

Using public transport safely was the most-achieved objective in ILS, and there is a significant cross over with the 33 students who also do Out and About, where they learn about planning trips on google maps, understanding safety rules on trains and buses, and knowing how and where to ask for help. This illustrates the complimentary nature of many of our programmes, and students' ability to take learning from one programme into another.

The Community Living programme ran out of our Brixton site, and was pitched as a next step for Out and About students who are confident in their foundational skills but need more reinforcement / challenge. Ten students used their skills to explore their community in more depth, finding places to be active, buy healthy food and amenities such as libraries and post offices. Across both programmes, students achieved 41% of their objectives, with all of them able to plan their travel, find somewhere to exercise and find the local police station.

Our My Life, My Way course is also aimed at supporting our students to develop and explore their interests and support networks. It is principally aimed at our older cohort of students, many of whom have had less opportunity than their younger peers to be socially active and who grew up in an environment where people with learning disabilities were often more deprived of agency than is the case today. Twenty-one students learnt about how to make good / safe choices, and things that were within or outside of their control. On average, they achieved 52% of their objectives, with the majority finishing the year understanding how to plan to achieve things they want to do, and identifying who they could speak to if they needed help with their decisions.

Home Cooking Skills in Brixton continued to be one of our most popular courses, reliably at capacity with students wanting to learn how to cook for themselves. Achievement rates were consistently high across the board, with 76% of objectives being achieved including cooking healthy meals and drinks, serving sensible portion sizes and making a value-for-money meal. In a world where adults with learning disabilities suffer disproportionately from conditions which adversely affect their health such as obesity and diabetes, and have increased costs and less ability to earn than the non-disabled population, developing their Home Cooking Skills is hugely beneficial.

Case Study: Cooking at Home

In late 2024, we saw notable progress in supporting students to cook at home.

Our Home Cooking Skills tutor, Diana, worked with students to practise making pizza. She took multiple photos of them in action in the Home Cooking Skills kitchen, which they then took home to show to their parents and carers.

The next week, students were sent home with a ball of pizza dough, all their chosen toppings, passata and a recipe card. Their objective was to make a pizza and bring a photo of them doing so in to show her.

One parent wrote in:

“ I just wanted to relay my compliments and thanks to everyone at Share Community for their support with [Student] S. But a special thanks to the person who's involved with cooking with S on Wednesdays. Today, S brought home the ingredients and instructions for his dinner. He made his pizza and thoroughly enjoyed the experience. ”

Employability Courses: Catering, Community Cafe, Digital Finance, Horticulture, Maths and English, Steps into Employment

In total, 92 students took employability courses over the course of the year. Share delivers catering and horticulture themed courses aimed both at developing skills specific to those sectors as well as transferable skills such as customer service, teamwork and handling money. We also provide a range of programmes which develop the foundational skills and understanding necessary for work e.g. numeracy, literacy, comfort using digital technology and confidence in negotiating job application processes.

In our commercial kitchen in Clapham, 29 students worked with our chefs to provide 40-50 meals daily to fellow students and staff in the canteen. They developed skills such as serving meals, using appliances safely, and maintaining a clean kitchen. We also rolled out menus including at least two meat-free days per week to reduce our carbon footprint, introduce students to alternatives to meat, and encourage healthier choices. On average, students achieved 59% of their objectives.

Thanks to support from Wandsworth Council's public health team, and using the kitchen at local co-living space, Folk at Sunday Mills in Earlsfield, three students worked with our chef Tim to make a series of films to encourage adults with learning disabilities and autism to get cooking. There is a dearth of training materials that are appropriate for our students – either they are aimed at children, or they do not feature disabled or autistic actors.

We made a video setting out how to cook a healthy lentil bolognese, and also five short videos on kitchen skills and safety. A recipe book will follow in 25/26.

Most of the students who are now training at the Community Cafe started off in our Catering programme. Now, in the cafe, they are producing free meals to distribute to members of the local community who need them, as well as making coffees, lunches and cakes to sell to members of the public (and the ever-enthusiastic Share and Black Prince Community Trust staff). Many of the 17 students, worked on achieving in excess of 20 objectives, covering aspects of working in a cafe such as health and safety, customer service and making barista-grade coffee. In total, on average, they achieved 77% of their objectives.

Achievement rates vary quite significantly, due to the range of tasks e.g. students are pretty much universally able to package and label community meals and keep the cafe space tidy, but a technical task like cleaning the coffee machine takes longer to learn.

In July, thanks to a grant, we were able to introduce a new day of Steps in the cafe, which brought the number of students accessing the course up to 25. That has enabled several students to access the cafe twice a week and, after the initial pilot which included defining each students' objectives in the latter half of 2024, students have achieved 44% of their objectives with particular success in creating accessible personal statements, finding out about volunteering opportunities and communicating their strengths.

The Steps class at Clapham Junction also achieved many objectives – 69% - with success in completing work experience, and demonstrating good attitudes in the workplace.

In London, only 5.3% of adults with learning disabilities aged 18-64 work, but the achievements of our Steps and cafe students have been a great source of pride this year. Eleven secured interviews to work at the Wimbledon Championships, with six successfully being appointed.

Case Study: Getting a Job

Shammah was our first student at the community café, having come on in leaps and bounds since he started with us. He has always had a passion for cooking and using different spices and flavours. Over time he has perfected his trademark onion chutney and has been learning the distinct roles in the kitchen and café.

Shammah has also worked incredibly hard on his time management skills with staff support. He has gone from arriving late at the café to being on time, if not early. At the end of 2024, he interviewed and secured a work placement in the kitchen at H10, Waterloo for 8-10 weeks starting in January. In March he then secured a job working at the 2025 Wimbledon Championships.

Maths and English and Digital skills, which 23 and 28 students respectively take, aim to provide students with the foundational skills and confidence they need not just to work but to do many of the things needed to get to work, like pay for goods and services, and understand signage.

In Maths and English, students learnt to identify different denominations of coins, compare different values and lengths, speak about topics that interested them, and obtain information from listening to others. In Digital skills, which we introduced at the garden as well as at Clapham Junction, in order to open it up to a different cohort of students, our students learnt how to safely use different apps, understand their accessibility features, and undertake basic word processing. On average, students achieved 82% of their objectives.

Elsewhere in the garden, the vocational Horticulture students worked on using equipment safely, following instructions, and then were able to take their skills out to different sites. They worked with fellow students growing vegetables on the roof of our Brixton site, and planted herbs to use in the meals at our cafe.

In late 2024 we launched a new scholarship scheme in partnership with The CiaO Foundation. CiaO and their partners Act 111, Almacantar and London Metric are funding an extra day a week of training for up to three years for three students, with the aim of supporting them into work. Ten students applied for the scheme, with the three successful applicants now studying catering and digital skills.

Social Inclusion: Befriending and “Go Anywhere, Do Anything”

This year, we re-established our befriending programme, with 14 volunteers supporting 14 students over the course of the year to access 252 hours of social activity during 126 meet-ups. Volunteer befrienders supported our students to do a broad range of social activities including going to the gym, visiting museums and galleries, and going to cafes.

Additionally, we successfully kept our volunteer social buddies in our (GADA) social inclusion programme engaged whilst we reframed the project when its funding had come to an end in the Spring of 2024. We ran a few trips particularly targeting the students in most need of social interaction, and ran hang outs at our Clapham site – turning our learning spaces into karaoke rooms, cinemas and restaurants – which 43 students attended. This allowed us to relaunch the project once we had secured funding again.

Case Study: Befriending with Kealan and Zain

Our student Zain and his volunteer Kealan have been meeting up as befrienders since May 2024. From the moment they had their introduction on Zoom it was clear to us that this was going to be a really good experience for Zain, with him so excited to meet Kealan.

They've been meeting up to do a range of activities every two weeks. Most of these have been sporty ones because Zain has expressed a desire to get active and stronger. They go to the gym together regularly, and on sunnier days have been to the park to play football and basketball. Kealan has also supported Zain to make PowerPoints about some of his favourite topics, which is something Zain has been keen to do.

But the befriending relationship has been much more than just a means to get active, with Zain also feeling confident enough in the relationship to talk to Kealan about his feelings. Zain often debriefs with Kealan about trickier things that have been happening at Share, with Kealan able to provide reassurance and perspective to Zain.

When asked what he likes about Kealan, Zain told me the following:

“He's nice and friendly and I feel comfortable around him. He helps me to use equipment at the gym which I didn't know how to use before.”

Zain was quoted in our Outcomes Star report saying that:

“Having a befriender like Kealan has made him happy and has allowed him to do activities that he's always wanted to do with a friend.”

One of Zain's main goals at Share has been to begin forming meaningful relationships with his peers. We've been so impressed by his ability to do this with Kealan, with his approaching the relationship with energy and enthusiasm as well as a genuine interest in Kealan as his own person.

When asked how he feels about how the relationship is going, Kealan told me that:

“I love it, I really enjoy hanging out with Zain. He is very forthright about what he wants to do, which makes my job a lot easier. He has so many ideas about what he wants to spend our time doing, such as suggesting doing some creative writing together when I asked him what he wanted to do over the winter as it gets darker.”

It's clear to us that having a befriender allows Zain to have a richer social life and opens a whole range of activities that he's so ready to do!

Impact by Demographics

This year, for the first time, we segmented our students' I Can achievements by some key demographics. We found that:

There was minimal difference between women and men's attainment of I Cans – women averaged 76% compared to men's 75%.

- Our Asian / Asian British students had the highest achievement rates, on average achieving 80% of their I Cans. Black / Black British students achieved 77% of their I Cans on average, which was higher than students who are white (74%) were Mixed Race (69%) or who chose "Other" (76%) as their ethnicity. Previously, our Black students have been our lowest scoring cohort in our Outcomes Star assessments, so it is positive to see progress, and we will now investigate what steps we can take to try to reduce the 11-point difference between the highest and lowest achieving ethnicities.
- Our students with sensory impairments, learning disabilities and autism (note there will often be overlap so some students will be counted multiple times) scored above the Share-wide average of 76%, and our students with Down's Syndrome's scores were exactly on average. The students with mental health issues and physical disabilities scored below average.
- With regards to age, the students aged between 35 and 44 showed the highest I Can achievement rates, with a 79.4% average. Next were those between 25-34 (78.5%) and those between 55-64 (75%). Our oldest students (65+) had the lowest average, which may well illustrate the benefit of some specific older-student focused programmes.

- Two thirds of our students live in the most deprived parts of London (Indices of Multiple Deprivation 1-5) and achieved 75% of their I Cans. The average achievement of students who live in communities with IMDs of 6-10 scored 77%.

In 2025/26 we will have both Outcomes Star and I Cans scores to compare, to see if the two frameworks tell us different things about our students and/or give us a steer on whether we need to amend either.

Student Wellbeing

Our dedicated Wellbeing team supported our students and their families in a variety of ways, both inside and outside of Share. Aside from the daily work with students to support them to manage their mental and physical health, so they can access as many of their Share classes and activities as possible, they also supported students and their families in reviews with social services, and through signposting to other services.

Within Share, they ran workshops on dealing with loss and bereavement, which included discussions on the meaning of loss, and incorporated discussion cards, stages of grief matching cards, memory jar sheets, and resources booklets with helpline information to reinforce learning at home.

The student choir performed at our annual Student Awards in December. The choir was established earlier in 2024 by one Wellbeing Officer and, although she had a period of absence due to illness, was continued by another

Wellbeing Officer and several tutors. Despite having never performed in front of a big audience, and with the challenge of having to fit several songs into a 15-minute time slot, the students sang in front of c. 200 people in the Civic Suite in Wandsworth. The choir enabled several students to take solo leads in songs (including a couple of men who speak very quietly / rarely project) and enabled students from different classes to work together brilliantly to create performances greater than the sum of their parts.

At the end of 2024, with a change of leadership of the Wellbeing function, we focused on a more positive and less risk-averse approach to wellbeing, making sure our values were at the centre of all our work with students. We reinvigorated our students' celebrations reporting and communication, which served to encourage other students to emulate their peers. And we spent more time on energy on positive behaviour support, and working with families to cascade good practice into students' home environments.

One of our Wellbeing Officers was primarily based at the garden, and her work ensured that the transition to the new building was as logistically and emotionally smooth as possible for the students. She introduced students gently to the new space they would be working from, and ensured they had agency over how rooms would be used and named. Despite our concerns about the potential adverse effect of the disruption, the students really embraced the move, understood that it was to make things better for Share in future, and dealt with some changes to how days would work at the garden.

Case Study: Supporting a Student Through a Cancer Diagnosis

The student was observed to be experiencing a decline in both her physical and mental health, compounded by a recent cancer diagnosis that necessitated frequent emergency services and hospitalisation. Due to the student's previous negative experiences in medical settings, she was very resistant to undergoing necessary medical examinations and engaging with healthcare professionals.

Our team worked closely with the student and her family/carers to provide extensive support. This included developing and sharing social stories with her to explain the procedures involved in health checks and hospital appointments, providing the student and her family with easy-to-read resources to reinforce the information with her at home, and preparing her for her medical appointments to alleviate anxiety and ensure compliance.

As a result of these interventions, the student started receiving treatment. Furthermore, to address additional concerns of her self-neglect and poor diet raised by her family, our team assisted the student in identifying suitable soft diet options and provided smoothies for her to consume at Share and at home.

Our Organisation

Challenges

The main challenges in 23/24 stemmed from low incoming student numbers, a difficult financial climate, and maintaining a good level of service amongst the disruption of our garden site being redeveloped.

In January we moved out of the basement of Springfield University Hospital, which had been the base for our horticulture programme for 30 years. We moved into a temporary building, that had formerly been an NHS staff canteen, adjacent to the garden. With construction around the site in full swing, our operations in the final months of 2024 were adversely affected by utilities outages and the gradual removal of services from the hospital building. On a few occasions this meant we had to close our site, usually due to water outages.

Like many other charities, our bottom line was adversely affected by the increase in employers' NI contributions announced in the autumn of 2024, and local authorities' finances are such that there still remains a significant gap between what it costs us to run our statutory service and their funding for it. The South West London Integrated Care Board also announced the cessation of their funding to reduce health inequalities during the year, further exacerbating the shortfall of statutory funding.

Volunteering

It was a busy and successful year for our volunteer projects at Share, with a significant increase in the amount of support provided for our students by our volunteers.

Aside from the success of growing our befriending programme and maintaining GADA, as noted above, we significantly increased the amount of classroom volunteers to cover 78% of volunteering slots, compared to 33.3% last year.

This support has been hugely valuable to students and tutors alike, with volunteers able to spend dedicated time with individual students to support them with their learning.

We have continued to host corporate volunteer days, with seven different organisations contributing their time and skills over nine days, including supporting our Steps students to run a public-facing stall selling student-made art, baked goods and plants from our garden. We had two higher-impact corporate days, where the volunteering organisations curated a days' worth of activities for our students. As they did last year, our Clapham neighbours Brand Brewery organised a Summer Sports Day for our students. On top of this, volunteers from the Wellcome Trust supported three of our classes to visit their gallery space at the Wellcome Collection, to see an exhibition about experiences of disability.

Volunteer role	Number in March 2025	Number in March 2024	Difference
Social buddies	36	35	+1
Classroom volunteers	36	16	+20
Befrienders	12	1	+11
Miscellaneous	3	1	+2
<i>Total volunteers</i>	<i>80</i>	<i>53</i>	<i>+27</i>

Professional Development

In July 2024, we had an organisation-wide away day, where we worked with an organisation called Performance Catalyst. Each staff member received an “Insights Discovery” profile to help them explore their preferred ways of working and communication, and help them understand how they could more effectively interact with others. Teams used the insights to look at how they worked together, and managers went on to have workshops on leadership and communication.

In-house management training was also provided to managers and co-ordinators by our Head of People and Culture.

We worked through implementing recommendations made on the back of our Investors in People Gold accreditation in 2023, including setting out a competencies and behaviours map for the 2025 round of appraisals with the aim of having a framework that would then be used to add a performance related element to pay each year.

Staff Wellbeing

Our Staff Wellbeing Working Party continued its good work, recommending the implementation of several measures in response to staff feedback including a new staff room at our Clapham Junction site and audio buffering in the communal office.

They undertook the annual staff survey, which was completed by two-thirds of staff (up from 55% the previous year). The vast majority of staff – 92% – felt their achievements were recognised at work, 66% felt the benefits package was good or excellent, and 36% felt their work environment had improved over the past year. Most staff said they felt supported (74%) or somewhat supported (21%) in their role and 57% said their work-life balance was good or excellent, which was a 15-point increase over the previous year.

Areas for improvement / development included reducing office clutter to make it a better space to work and learn, improved IT and increased collaboration between sites. In a difficult financial climate, staff were also concerned about the impact of bringing in new students on existing students, albeit understanding the necessity of doing so.

Fundraising Approach and Performance

Our community cafe continued to be the most attractive programme for trusts and foundations, with more than £125k raised for it this year, both to fund the catering operation and also to improve the effectiveness of our Steps into Employment programme by establishing a new, practical day of learning run from the cafe. Other programmes that attracted funding included volunteering, healthy living, sport and community-based activities.

The SW London Integrated Care Board supported our wellbeing work with health inequalities funding – both for wellbeing delivery and also a project looking at the extent to which poor access to and understanding of the benefits system contributed to poor health outcomes for disabled and autistic adults.

Fundraising was undertaken by the Chief Executive, and the Head of Volunteering and Community Services, and in the new year we engaged a fundraising consultant to start developing a plan for individual giving. We brought in £470k through fundraising, which was £43k less than in 2023/24. This was mainly due to lower than anticipated income from the South West London Integrated Care Board towards our work to reduce health inequalities.

In 2023 we registered with the Fundraising Regulator, not because we spent sufficient amounts on fundraising to be required to, but more to send a clear signal that we adhere to the standards of the Fundraising Code of Practice, for example complying with equalities law, taking into account the needs of a potential donor in vulnerable circumstances to make an informed decision, and not exploiting the vulnerable circumstances of any donor at any time. In the year under review, there were no complaints about Share's fundraising activity (2024: number of complaints was also nil).

Plans for the Future

Our strategy sets out what we're aiming to achieve in the 2025/26 financial year. We are aiming to deliver 26 strategic projects in 2025/26, principally aimed at consolidating the growth we've seen over the past two years, expanding our impact reporting, and reviewing our systems and processes to ensure they're fit for the more complex organisation we've become. We are aiming to:

- Undertake a data consolidation and restructuring project for our CRM system to enable better reporting and use tech to better provide person-centred services to our students;
- Review key student-facing processes, and embed positive behaviour support approaches to ensure they're consistently applied across all sites;
- Use data better to drive student recruitment and inform programme development;
- Develop and begin the implementation of an EDI strategy;
- Increase the number of individuals who donate to Share, and broaden our reach in boroughs other than Lambeth and Wandsworth;
- Agree KPIs so we're all clear on how we measure our performance;
- Redesign our new garden space and establish effective and impactful programming in our new, temporary, building;
- Support more students into work through our social enterprises and employability courses;
- Have volunteers support more staff and students both at and away from Share;
- Empower our students to make healthier choices around food and physical activity, provide more opportunities for students to lead and co-produce physical activity sessions, and support our students with the tools they need to practise their skills at home.

Our Organisation

Public Benefit Statement

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

The trustees affirm that our organisation benefits members of the public who are disabled or have long term health conditions by providing them with a range of programmes, activities and support in order that they may realise their potential and live the lives they want to lead. Share supports people to live happier, healthier and more independent lives. Some Share students work towards nationally recognised qualifications to give them better employment and development opportunities. Some do not aim for formal qualifications, instead building portfolios detailing their learning and skills development. Share does not have a geographical limitation in terms of who may use our services, although some of our contract work stipulates that we work with students from certain London boroughs on specific programmes. Students' fees are usually paid by local authorities, the NHS, or contracts with government agencies. Some students use direct payments or individual budgets to purchase their training at Share. Fees do not cover the whole cost of the services and so charitable donations provide a vital contribution to subsidise our services.

At Share, we believe that everyone has something positive to contribute to their community. The team enjoy working within the wider community, for example linking with community groups and local businesses to diversify the services we can offer. Share's garden, within the grounds of Springfield Hospital, adds to the amenities available for hospital staff and patients, supplies

some of the ingredients used by the Share kitchens, and brings in members of the public, who purchase our produce. Our cafe and food distribution programme at Vauxhall provides free and affordable food to local people and community groups who use the site.

Structure, Governance and Management

Share Community's constitution is set out in the Memorandum and Articles of Association, first drawn up in 1972, revised in 1997, in 2012 and again in 2022 and 2024. Share Community ("Share") is a registered charity and company limited by guarantee. Operational activities are delegated by the trustees to the Chief Executive ("CEO") and their staff.

During the year under review, there were 12 trustees, who are also directors of the company. Three trustees were appointed – including a new Chair – and two resigned having served their terms. When recruiting new trustees, the board and CEO assess the range of skills and lived experience needed and advertise our vacancies using a range of trustee recruitment platforms and through professional and social media networks. A recruitment panel is comprised of a selection of trustees and includes relevant members of the Senior Leadership Team depending on the skills required which of the candidates has the skills and experience required.

All appointments are subject to satisfactory references and an enhanced Disclosure and Barring Service check and are ratified by the whole board. Following the most recent recruitment, the average age of our trustees is 41, 70% are female, 20% of our trustees are from a minoritised ethnic background and two have lived experience of being

autistic and/or being a carer of an adult with learning disabilities.

The board of trustees meets bi-monthly in person, and sub-committee meetings are held online. All our sub-committees meet quarterly. The Finance sub-committee is tasked with reviewing the overall financial position for appropriateness, monitoring the financial management techniques employed at all levels within the organisation and receiving the annual financial statements before board approval. Previously, it had been the “Finance and Operations” sub committee, but operations should sit with the executive and, practically, the committee was solely focused on finance, so we removed the operations aspects from its responsibilities. The HR and Safety committee review adherence to policies, staff wellbeing and training, procedures for managing pay levels, performance and succession planning. They ensure that health and safety is monitored, and compliance is maintained to ensure Share is a safe place to work. The Quality and Impact committee monitors progress against Share’s aims and objectives, and looks at the quality of service being provided to our students. Each trustee attends at least one of these sub-committees, and the CEO attends them all. All the committees’ Terms of Reference were reviewed and updated in June 2024.

The board appraises itself through a series of surveys on sub-committee effectiveness and feedback on chairs, and the Chair meets with each Trustee one to one at least once a year. The Chair has biennial 360° appraisal facilitated by the Chair of the HR and Safety Committee and meets with the CEO on a fortnightly basis, with the CEO agreeing and reporting on her objectives to him. All the committees have Terms of Reference, and all delegated matters are included in a scheme of delegation approved by the board. The CEO reports directly to the board.

Significant financial decisions are referred to the board. and Trustees are notified of any issues of

concern, including safeguarding issues and serious incidents.

In April 2024, the Board and SLT had an away day which focused on our strategic priorities for 2024/25 and the principles underpinning the development of our social enterprises.

New trustees receive a thorough induction including receiving information about Share, its governance and strategic documents and the roles and responsibilities of a trustee. They also receive the latest guidance for trustees from the Charity Commission. During their induction, they visit Share to learn more about our organisation, our staff and students, and benefit from buddying with an existing trustee.

Communication is carried out via Microsoft Teams and email, and all trustees have Share email accounts through which they conduct Share business. The CEO also sends updates on Share activities and developments between board meetings, for which the board receive more detailed reports. Two trustees lead on developing close relationships with, and understanding of, our four sites.

At the end of the year under review, there were there were 59 permanent members of staff (equivalent to 44 FTE), supplemented by a “bank” of 10 casual staff who provide our students and staff with highly-skilled additional support. Our SLT reduced from six to five, with the departure of the Head of Student Wellbeing and Impact at the end of 2024. The Head of Training took on much of her responsibility, and became the Head of Training and Wellbeing, and the Head of Volunteering and Community Services assumed interim responsibility for the enrolment of new students. They sat on SLT with the CEO, Chief Finance and Operating Officer, and Head of People and Culture.

The Management Group included SLT, plus a Senior Training Manager, MarComms Manager, and co-ordinators of our Tooting and Vauxhall sites.

Remuneration of Key Management Personnel

The Remuneration Committee, a small group of trustees who make a recommendation to the whole board, reviews the pay of the SLT annually. Any increases are made in accordance with any inflationary-related increases that have been recommended to Finance committee for the rest of

the team, as well as being benchmarked against pay levels in other charities, as we seek to ensure that salaries are competitive to recruit and retain excellent staff and are commensurate with the responsibilities of each role.

Financial Review

The Charity's income was £2,290,762 in the year ended 31 March 2025, compared to £2,059,522 in 2024. The total expenditure was £2,334,787 in the year ended 31 March 2025, compared to £2,000,585 in 2024. The net result was therefore a deficit of £44,024 during 2024/25 of which the unrestricted deficit was £50,994 and £6,970 was restricted surplus compared to surplus of £58,937

in 2023/24 of which £71,584 unrestricted surplus and £12,647 was a restricted deficit.

The Charity held unrestricted funds of £1,448,375 at the year end, of which £1,018,589 is tied up in fixed assets (inclusive of the loan and mortgage secured against the Altenburg Gardens building).

Reserves Policy

During the year, the trustees have reviewed the reserves policy and have re-examined Share's requirements for free reserves in the light of the predominant risks to the organisation and its working capital requirements. Free reserves are defined as Current Assets less Current Liabilities (excluding the short-term element of the mortgage debt secured on the Altenburg Gardens building). This represents Share's available working capital. Reserves were £430,000 at 31/03/2025 (£511,000 at 31/03/2024).

Share aims to have free reserves sufficient to meet vulnerabilities in its planned operations

and to have a degree of flexibility to invest in new areas. The Trustees have set a target range for free reserves of £430,000 to £460,000. This represents around 19% of forecast expenditure in the coming year, which the Trustees expect will safeguard the continued liquidity of the Charity while allowing project opportunities for future development to be pursued. Over time, the Trustees expect the target range to rise, reflecting the growth of charitable activities and increased organisational complexities. At the year-end, the level of reserves was in line with the Trustees' reserves policy.

Risk Statement

A full risk review was conducted in May 2025. The Board assessed identified risks based on high, medium, and low impact and probability. Mitigating actions have been identified to all risks, and, in the trustees' opinion, all known risks have been anticipated and the board is confident that they can be managed.

We identified the biggest risks to Share as:

- A new garden building / site being inadequate for our needs or being delayed in being delivered due to not receiving planning permission, which would result in disruption to our services;
- Insufficient income from local authorities due to: under-resourced adult social care departments being unable to deliver an efficient referral process; income from councils not adequately mirroring our increasing costs; being unable to appropriately cater for students with increasingly complex needs;
- Failure to fundraise sufficient income to supplement the shortfall in statutory funding;
- IT and utility outages which would severely disrupt services, particularly in the garden during phases of construction.

Mitigations to the above risks include:

- Working with local authorities to secure funding that reflects the increased cost of provision;
- Diversifying our income streams to be not so reliant on local authority funding;

- Investing in fundraising and student enrolment resource;
- Strengthening relationships with council planners and the property developer, City & Country, so our needs are understood, and increasing the resilience of our systems so they can better withstand disruption.

Recruitment of students is key to achieving income targets, and this is kept under scrutiny by senior managers and trustees through weekly SLT meetings, the Finance sub-Committee, and meetings of the full board of trustees.

Other risks identified included serious harm to staff or students, and we continued to deliver more training, particularly around safeguarding and positive behaviour management, and challenges around maintaining adequate staffing cover and quality control over four sites – which we mitigated by upskilling more site managers and co-ordinators to take on more responsibility.

Statement of Trustees' Responsibilities

The trustees (who are also Directors of Share Community Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are listed on page 3.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of

the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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.

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the Charity guarantee to contribute an amount not exceeding 25p to the assets of the Charity in the event of winding up. The total number of such guarantees on 31 March 2025 was £10 (2024: £10). The trustees are members of the Charity, but this entitles them only to voting rights.

Auditors

Haysmacintyre have expressed willingness to continue in office. A resolution to re-appoint Haysmacintyre will be proposed at the board meeting in December 2025.

The report of the trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

Approved by the trustees on 16th October 2025 and signed on their behalf by:



Dr Robert Arnott
Chair



Chris Jeffery
Treasurer

Opinion

We have audited the financial statements of Share Community Limited for the year ended 31 March 2025 which comprise Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 of 31 March 2025 and of the charitable company's net movement in funds, including the 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.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 is also 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 Directors' report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.
- 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; or
 - the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a strategic report.

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 Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or

Responsibilities of Trustees for the Financial Statements

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's 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.

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:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Charities Law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and consider other factors such as payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to improper recognition of revenue, particularly the completeness and cut-off of contract income and management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at 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. 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.



Jane Askew (Senior Statutory Auditor)
for and on behalf of HaysMac LLP, Statutory
Auditor

10 Queen Street Place
London
EC4R 1AG

Date: 26 November 2025

SHARE COMMUNITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including an income and expenditure accounts)

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
INCOME FROM:					
Donations and legacies income	2	-	36,970	36,970	52,912
Other Trading Activities		-	26,810	26,810	25,677
Investments		-	10,490	10,490	5,752
Charitable Activities:					
Independent Living Skills		288,598	1,352,384	1,640,982	1,500,263
Horticulture		69,597	328,958	398,555	473,766
Employability Training		30,932	146,204	177,136	-
Other		-	-	-	1,150
TOTAL INCOME		<u>389,127</u>	<u>1,901,636</u>	<u>2,290,763</u>	<u>2,059,522</u>
EXPENDITURE ON:					
Raising funds		-	17,375	17,375	33,606
Charitable activities:					
Independent Living Skills		250,241	1,278,150	1,528,392	1,426,102
Horticulture		100,425	509,388	609,813	540,874
Employability Training		31,491	147,716	179,207	-
		<u>382,157</u>	<u>1,952,630</u>	<u>2,334,787</u>	<u>2,000,585</u>
TOTAL EXPENDITURE	3	<u>382,157</u>	<u>1,952,630</u>	<u>2,334,787</u>	<u>2,000,585</u>
Net income/(expenditure) for the year		6,970	(50,994)	(44,024)	58,937
Fund balances brought forward	13	-	1,499,369	1,499,369	1,440,432
TOTAL FUNDS CARRIED FORWARD	13	<u>6,970</u>	<u>1,448,375</u>	<u>1,455,345</u>	<u>1,499,369</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movements in funds are disclosed in note 13 to the financial statements.

Comparative figures for 2024 are disclosed in note 15 to the financial statements.

The notes on pages 31 to 41 form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7		1,467,282		1,483,114
CURRENT ASSETS					
Debtors	8	198,288		252,062	
Cash at bank and in hand		493,961		420,869	
TOTAL CURRENT ASSETS		692,249		672,931	
Creditors: amounts falling due within one year	9	(303,949)		(207,480)	
NET CURRENT ASSETS			388,300		465,451
TOTAL ASSETS LESS CURRENT LIABILITIES			1,855,582		1,948,565
Creditors: amounts falling due after one year	10		(400,237)		(449,196)
NET ASSETS	11		1,455,345		1,499,369
FUNDS OF THE CHARITY	12				
Restricted income funds			6,970		-
General funds			1,448,375		1,499,369
TOTAL CHARITY FUNDS			1,455,345		1,499,369

The financial statements were approved and authorised for issue by the board of the trustees on 16th October 2025 and were signed below on its behalf by:



Dr Robert Arnott
Chair



Chris Jeffery
Treasurer

The notes on pages 31 to 41 form part of these financial statements.

SHARE COMMUNITY LIMITED

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Net cash provided by operating activities	A	141,159	46,914
Cash flows from investing activities:			
Interest from investments		10,490	5,752
Purchase of tangible fixed assets		(32,824)	(45,655)
Net cash used in investing activities		(22,334)	(39,903)
Cash flows from financing activities:			
Repayment of loans		(45,733)	(42,656)
Net cash used in financing activities		(45,733)	(42,656)
Change in cash and cash equivalents in the reporting period		73,092	(35,645)
Cash and cash equivalents at the beginning of the year		420,869	456,514
Cash and cash equivalents at the end of the year		493,961	420,869

A: Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net movement in funds (as per the SOFA)	(44,024)	58,937
Depreciation charges	48,656	47,859
Interest from investments	(10,490)	(5,752)
Decrease/(increase) in debtors	53,773	96,090
(Decrease)/increase in creditors	93,244	(150,220)
Net cash provided by operating activities	141,159	46,914

B: Analysis of net debt

	At 1 April 2024 £	Cash flow £	At 31 March 2025 £
Cash at bank and in hand	420,869	73,092	493,961
Loans falling due within one year	(45,231)	(3,224)	(48,455)
Loans falling due after one year	(449,196)	48,959	(400,237)
Total	(73,558)	45,735	(27,823)

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared in accordance with 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) (second edition effective 1 January 2021) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Share Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

b) Preparation of accounts on a going concern basis

Having reviewed the funding facilities available to the Charity together with the expected future cash flows, the trustees have a reasonable expectation that charity has adequate resources to continue its activities for the foreseeable future and consider that there were no material uncertainties over the charity's financial viability. Accordingly, they also continue to adopt the going concern basis in preparing the financial statements.

c) Income recognition

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

d) Donations and legacies

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when there is entitlement, probability of receipt and the amount of income receivable can be measured reliably. Volunteer time is not included in the financial statements.

e) Contractual fee income

Contractual fee income is recognised to the extent that the charity has provided the services. Where such income is received in advance, the income is deferred until the charity becomes entitled to them.

f) Grants

Grants are recognised in full in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

Grants for the purchase of fixed assets are credited to restricted income when receivable. Depreciation of fixed assets purchased with such grants is charged against the restricted fund. Where a fixed asset is donated to the charity for its own use, it is treated in a similar way to a restricted grant.

1. ACCOUNTING POLICIES (continued)**g) Expenditure**

Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis being an estimate, based on staff time, of the amount attributable to each activity.

	Salary and overheads %	Support costs %	Governance costs %
Raising funds	1%	1%	-
Independent living	59%	65%	65%
Horticulture	24%	26%	26%
Employability training	7%	8%	8%
Support	7%	-	-
Governance	2%	-	-

Governance costs include the management of the Charitable Company's assets, organisational management and compliance with constitutional and statutory requirements.

h) Raising funds

The costs of raising funds relate to the costs incurred by the Charitable Company in raising funds for the charitable work.

i) Depreciation

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life: The depreciation rates in use are as follows:

Building	Over 100 years on the cost of building
Property improvements	25 years
Equipment	4 years
Fixtures and fittings	4 years
Motor vehicles	4 years

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

j) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

k) Unrestricted funds

Unrestricted funds are donations and other income receivable or generated for the objects of the charity.

l) Designated funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

m) Transfers

Transfers are made between funds to subsidise restricted funding, or if additional funds are designated by the trustees.

1. ACCOUNTING POLICIES (continued)

n) Rentals

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

o) Pension scheme

Share Community provides 5% on top of the salary to be paid directly into Share's Defined Contribution Pension Scheme with The Pension Trust (TPT). All employees also contribute a minimum of 5% (from April 2023) into their pension scheme.

p) 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.

q) Debtors

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

r) Cash at bank and in hand

Cash at bank and cash 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.

s) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

t) Deferred Income:

Deferred income represents funds received in advance of delivering specified services or meeting related conditions. Such income is recognised in the Statement of Financial Activities only when the charity is entitled to the funds, and until then is recorded as a liability in the balance sheet.

u) Legal status

Share Community is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to 25p per member of the charity.

v) Critical accounting judgements and estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no judgements or estimates critical to the financial statements.

2. DONATIONS AND LEGACIES

	Restricted	Unrestricted	2025	2024
	£	£	Total	Total
	£	£	£	£
Donations, gifts and subscriptions	-	36,790	36,790	52,912
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

All donations income in 2024 was unrestricted.

3. EXPENDITURE

	Raising Funds 2025 £	Independent Living 2025 £	Horticulture 2025 £	Employability Training 2025 £	Support Costs 2025 £	Governance 2025 £	Total 2025 £
Staff costs (note 5)	8,991	1,034,155	415,018	129,352	122,253	33,335	1,743,104
Direct cost	7,354	340,717	133,186	30,536	58,799	21,091	591,683
Other costs	-	-	-	-	-	-	-
	<u>16,345</u>	<u>1,374,872</u>	<u>548,204</u>	<u>159,888</u>	<u>181,052</u>	<u>54,426</u>	<u>2,334,787</u>
Support costs	1,031	117,880	47,306	14,834	(181,052)	-	(1)
Governance costs	-	35,639	14,302	4,485	-	(54,426)	
	<u>17,376</u>	<u>1,528,391</u>	<u>609,812</u>	<u>179,207</u>	<u>-</u>	<u>-</u>	<u>2,334,786</u>

Governance costs include audit fees of £20,980 and staff costs of £33,335 (2024: £15,291 and staff costs of £33,008 respectively)

2024 comparatives	Raising Funds 2024 £	Independent Living 2024 £	Horticulture 2024 £	Employability Training 2024 £	Support Costs 2024 £	Governance 2024 £	Total 2024 £
Staff costs (note 5)	7,958	907,161	346,306	-	166,426	33,008	1,460,859
Direct cost	24,106	303,937	112,490	-	76,853	-	517,386
Other costs	-	-	-	-	-	22,340	22,340
	<u>32,064</u>	<u>1,211,098</u>	<u>458,796</u>	<u>-</u>	<u>243,279</u>	<u>55,348</u>	<u>2,000,585</u>
Support costs	1,545	174,948	66,786	-	(243,279)	-	-
Governance costs	-	40,056	15,292	-	-	(55,348)	-
	<u>33,609</u>	<u>1,426,102</u>	<u>540,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000,585</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

4. NET MOVEMENT IN FUNDS	2025 £	2024 £
This is stated after charging:		
Depreciation	48,656	47,859
Trustees' remuneration	-	-
Auditors' remuneration:-		
Audit (including VAT)	20,980	15,291
Interest on loans	29,426	32,414
	<u> </u>	<u> </u>

5. STAFF COSTS AND NUMBERS	2025 £	2024 £
Salaries and wages	1,535,628	1,285,056
Social security costs	130,871	108,440
Pension contributions	67,834	58,512
Agency and other staff costs	9,560	8,851
	<u> </u>	<u> </u>
	1,743,893	1,460,859
	<u> </u>	<u> </u>

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

In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	-	-

The average number of employees during the year was as follows:

	No.	No.
Independent Living Skills	35	33
Horticulture	6	6
Employability Training	4	1
Administration and support	14	14
Fundraising	3	2
	<u> </u>	<u> </u>
	62	56
	<u> </u>	<u> </u>

Over half of employees are part-time. The total employee benefits of the key management personnel of the charity were £159,614 (2024: £153,314). The key management personnel of the charity were Chief Executive Officer and Chief Finance and Operating Officer.

Volunteers donated approximately 5593 (2,417) hours over the year (252 hours from befrienders, 199 from social buddies and 4,500 from classroom, project ad garden volunteers). Volunteers also gave us 642 (219) hours from volunteer training. If we were paying a support worker to do the work that the volunteers have done, with a wage of £13.15 (£11.50) per hour, it would cost us £73,548 (£27,796) in salary alone.

6. TAXATION

The Charitable Company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7. TANGIBLE FIXED ASSETS

	Freehold land and building £	Property improvements £	Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
Cost						
At 1 April 2024	1,500,000	712,600	190,585	22,508	27,999	2,453,683
Additions in year	-	-	30,686	2,138	-	32,824
Disposals in year	-	-	-	-	-	-
At 31 March 2025	1,500,000	712,600	221,259	24,646	27,999	2,486,508
Depreciation						
As 1 April 2024	161,500	632,736	156,763	16,070	3,500	970,569
Charge for the year	9,500	8,330	20,096	3,730	7,000	48,656
Disposals	-	-	-	-	-	-
At 31 March 2025	171,000	641,076	176,850	19,798	10,500	1,019,227
Net Book Value						
At 31 March 2025	1,338,500	79,855	33,822	6,438	24,499	1,467,282
At 31 March 2024	1,338,500	79,855	33,822	6,438	24,499	1,483,114

8. DEBTORS

	2025 £	2024 £
Trade debtors	143,389	189,128
Accrued income	30,510	46,767
Prepayments	23,794	14,769
Other debtors	595	1,401
	198,288	252,062

9. CREDITORS: amounts falling due within one year

	2025 £	2024 £
Pension	12,095	10,552
Trade creditors	11,478	16,269
Accruals	45,435	46,287
Loan payable within one year	48,455	45,231
Other creditors	30,561	28,505
Deferred income (see below)	155,925	60,636
	303,949	207,480

Deferred income relates to funds received in the year which have to be spent specifically in future periods. During the year £155,925 (£60,636) has been deferred and £60,636 (£242,459) from the previous year has been released to the Statement of Financial Activities.

10. CREDITORS: amounts falling due after one year	2025	2024
	£	£
Bank loan and mortgage payable:		
Between 1 – 2 years	51,339	47,961
Between 2 – 5 years	173,089	161,960
Greater than 5 years	175,810	239,275
	<u>400,238</u>	<u>449,196</u>

The company took out a mortgage of £1,194,000 on 30/10/2007 for the purchase of the building and is secured by a legal charge on the building. This is being repaid over 25 years.

11. NET ASSETS BETWEEN FUNDS

2025	Restricted Funds 2025 £	General Funds 2025 £	Total 2025 £
Tangible fixed assets	-	1,467,282	1,467,282
Current assets	6,970	685,279	692,249
Current liabilities	-	(303,949)	(303,949)
Long term liabilities	-	(400,237)	(400,237)
Net assets at the end of the year	<u>6,970</u>	<u>1,448,375</u>	<u>1,455,345</u>

2024	Restricted Funds 2024 £	General Funds 2024 £	Total 2024 £
Tangible fixed assets	-	1,483,114	1,483,114
Current assets	-	672,931	672,931
Current liabilities	-	(207,480)	(207,480)
Long term liabilities	-	(449,196)	(449,196)
Net assets at the end of the year	<u>-</u>	<u>1,499,369</u>	<u>1,499,369</u>

12. MOVEMENTS IN FUNDS 2025	At the start of the year £	Income £	Expenditure £	At end of year £
Restricted funds:				
LB Wandsworth	-	6,596	(6,596)	-
The Mercers' Charitable Foundation	-	34,138	(34,138)	-
Garfield Weston Foundation	-	30,000	(30,000)	-
The National Lottery Community Fund (Awards for All)	-	6,652	(6,652)	-
Santander Foundation	-	39,995	(39,995)	-
Peter Stebbings Memorial Charity	-	10,000	(10,000)	-
Pictet Group Foundation	-	14,779	(14,779)	-
The Fishmongers' Company	-	22,500	(22,500)	-
Baily Thomas Charitable Fund	-	578	(578)	-
The Hobson Charity	-	1,755	(1,755)	-
Cicely Northcote Trust	-	2,478	(2,478)	-
SWL Integrated Care Board	-	82,749	(82,749)	-
Sport England	-	13,666	(13,666)	-
Albert Gubay Foundation	-	30,000	(30,000)	-
Hollyhock Charitable Foundation	-	49,926	(42,956)	6,970
The Grail Community	-	10,178	(10,178)	-
Q Charitable Trust	-	10,000	(10,000)	-
Hubbub Foundation	-	4,094	(4,094)	-
Groundwork London	-	985	(985)	-
Wimbledon Foundation	-	18,059	(18,059)	-
Total restricted funds	-	389,127	(382,157)	6,970
General funds	1,499,369	1,901,636	(1,952,630)	1,448,375
Total funds	1,499,369	2,290,762	(2,334,787)	1,455,345

Full comparatives for the year to 31 March 2025 can be found in note 15.

Purposes of restricted funds

Albert Gubay Foundation: This funding was provided to support the Share Community Café and Meals Service, to provide employability training in a café environment to our students, including using their skills to provide free food to local people negatively impacted by increased cost of living.

Garfield Weston Foundation: This funding was provided to support the Share Community Café and Meals Service, to provide employability training in a café environment to our students, including using their skills to provide free food to local people negatively impacted by increased cost of living.

13. MOVEMENTS IN FUNDS (CONTINUED)

Santander Foundation: This grant supported to increasing the financial & digital literacy of adults with learning disabilities and their families.

South West London Integrated Care Board (ICB): This funding was provided to deliver dedicated support for students' wellbeing across all Share's sites, and to fund a Wellbeing Officer to understand the impact of poor access to and understanding of the benefits system on disabled and autistic adults.

The Fishmongers' Company: This funding supported Share's community café at Vauxhall and catering training at Clapham Junction.

The Hollyhock Charitable Foundation: This grant funded Share's Volunteer Co-ordinator's work, including the recruitment of more volunteers to support students in classes and in the provision of social opportunities, including befriending.

The Mercers' Charitable Foundation: This funding was provided to support the Share Community Café and Meals Service, to provide employability training in a café environment to our students, including using their skills to provide free food to local people negatively impacted by increased cost of living. It also funded some professional development training for the Share team.

Wimbledon Foundation: This grant supported Share's work to improve students' health and wellness, through the recruitment of a Health and Wellbeing Co-ordinator to establish and run a holistic programme.

Other donations: All restricted funds received during the year were applied in full in accordance with the grant conditions, and were utilised to deliver the specific projects and activities for which they were awarded. At the year end, no restricted fund balances remained unspent.

14. RELATED PARTY TRANSACTIONS

Total donation income from the trustees and related parties in the year was £420 (2024: £1,740).

There were no other related party transactions in the year (2024 – the same).

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Restricted</i> <i>2024</i> <i>£</i>	<i>Unrestricted</i> <i>2024</i> <i>£</i>	<i>Total</i> <i>2024</i> <i>£</i>
INCOME FROM:			
<i>Donations and legacies</i>	-	52,912	52,912
<i>Other trading activities</i>	-	25,677	25,677
<i>Investments</i>	-	5,752	5,752
<i>Charitable activities:</i>			
<i>Independent Living Skills</i>	241,113	1,259,150	1,500,263
<i>Horticulture</i>	76,140	397,626	473,766
<i>Other</i>	-	1,152	1,152
TOTAL INCOME	317,253	1,742,269	2,059,522
EXPENDITURE ON:			
<i>Raising funds</i>	-	33,609	33,609
<i>Charitable activities</i>			
<i>Independent Living Skills</i>	238,756	1,187,346	1,426,102
<i>Horticulture</i>	91,145	449,729	540,874
TOTAL EXPENDITURE	329,901	1,670,684	2,000,585
Net income/ net movement in funds	(12,648)	71,585	58,937
<i>Total funds brought forward</i>	<i>12,648</i>	<i>1,427,784</i>	<i>1,440,432</i>
TOTAL FUNDS CARRIED FORWARD	-	1,499,369	1,499,369

16. COMPARATIVE MOVEMENTS IN FUNDS FOR THE YEAR ENDED 31 MARCH 2024

	<i>At the start of the year</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>At end of year</i> £
Restricted funds:				
<i>London Borough of Wandsworth – WAF Grant</i>	460	-	(460)	-
<i>South West London Integrated Care Board</i>	-	116,245	(116,245)	-
<i>Drapers' Charitable Fund</i>	-	10,000	(10,000)	-
<i>Garfield Weston Foundation</i>	-	5,000	(5,000)	-
<i>The National Lottery Community Fund (Awards for All)</i>	-	5,805	(5,805)	-
<i>Santander Foundation</i>	-	59,995	(59,995)	-
<i>Peter Stebbings Memorial Charity</i>	-	7,000	(7,000)	-
<i>Pictet Group Foundation</i>	-	7,390	(7,390)	-
<i>Baily Thomas Charitable Fund</i>	-	7,422	(7,422)	-
<i>The Hobson Charity</i>	-	4,875	(4,875)	-
<i>The London Community Foundation</i>	3,298	12,077	(15,375)	-
<i>Big Lottery Community Fund</i>	8,890	12,400	(21,290)	-
<i>Inman Charity</i>	-	3,328	(3,328)	-
<i>Enable Leisure</i>	-	2,547	(2,547)	-
<i>Groundwork London</i>	-	6,695	(6,695)	-
<i>Lane Clark & Peacock LLP Foundation</i>	-	10,152	(10,152)	-
<i>John Coates Charitable Trust</i>	-	3,000	(3,000)	-
<i>R&H Trust</i>	-	23,322	(23,322)	-
<i>LB Lambeth</i>	-	20,000	(20,000)	-
Total restricted funds	<u>12,648</u>	<u>317,253</u>	<u>(329,901)</u>	<u>-</u>
General funds	<u>1,427,784</u>	<u>1,742,269</u>	<u>(1,670,684)</u>	<u>1,499,369</u>
Total funds	<u><u>1,440,432</u></u>	<u><u>2,059,522</u></u>	<u><u>(2,000,585)</u></u>	<u><u>1,499,369</u></u>