



Caring & Sharing Trust

Annual Report and Accounts

2024/2025

CARING & SHARING TRUST

ANNUAL REPORT AND ACCOUNTS 2024/2025

LEGAL STATUS: REGISTERED CHARITY

REGISTERED CHARITY NUMBER: 327001

DATE OF REGISTRATION: NOVEMBER 1985

GOVERNING DOCUMENT: CONSTITUTION

GOVERNING BODY: TRUSTEES (MANAGEMENT GROUP)

AREA OF OPERATION: NATIONAL

AIMS AND OBJECTIVES: To provide "treatment, help and/or relief by any and every charitable means of those suffering from mental and/or physical disabilities."

ADDRESS: COTTON'S FARMHOUSE
28 WHISTON ROAD
COGENHOE
NORTHAMTONSHIRE
NN7 1NL

TELEPHONE: 01604 891487

The above number is a 24 hour service although opening hours are from 9.00am to 5.00pm Mondays to Fridays.

EMAIL: admin@cottonsfarmhouse.org

WEB: www.cottonsfarmhouse.org

Aims and Objectives

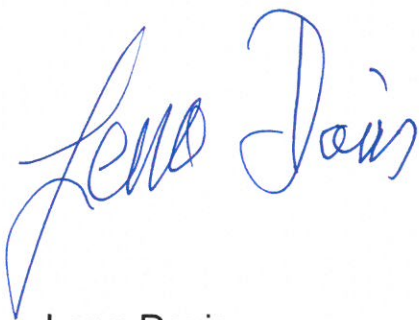
The Trust's current main objective is to maintain the services that its Arts-based Day Centre offers to people with learning disabilities.

Providing support for families in their role as carers also remains an important objective, especially with the UK in lockdown.

In fulfilling these objectives, the Caring and Sharing Trust recognises its responsibilities in terms of safeguarding its beneficiaries and, to this end, has appropriate policies in place regarding recruitment of staff and volunteers as well as the general safeguarding of vulnerable adults and children.

Annual Report and Accounts for 2024/2025 as approved on 3rd September 2025

Signed



Lena Davis

Trustee

THE YEAR'S ACTIVITIES

Arts Everywhere

Once again, Caring and Sharing's Art Studio and Theatre-in-a-barn have been a hive of activity with lots of art projects, drawing, painting, crafting, music, singing, and laughing! All of this has enabled people with learning disabilities to reap all the benefits which the Trust's arts-based therapy programmes have to offer.

Over the years, dance has been one of the most popular activities at Cotton's Farmhouse and our Danny Brown took this to new heights when he took part in a Dancing with the Stars weekend and made some very special friends from BBC's Strictly Come Dancing.



Reaching out into the Community

Over the year, Caring & Sharing continued to foster strong links with the local community. This is an important way of spreading awareness about learning disability

and fostering acceptance and understanding in a world where these are often in short supply. As part of this, Caring and Sharing welcomed visits from the local Vicar and supporters from local businesses among many others. Patrons James Hartnell and Kelly Turner were regular visitors, often arriving in one of their vintage cars.

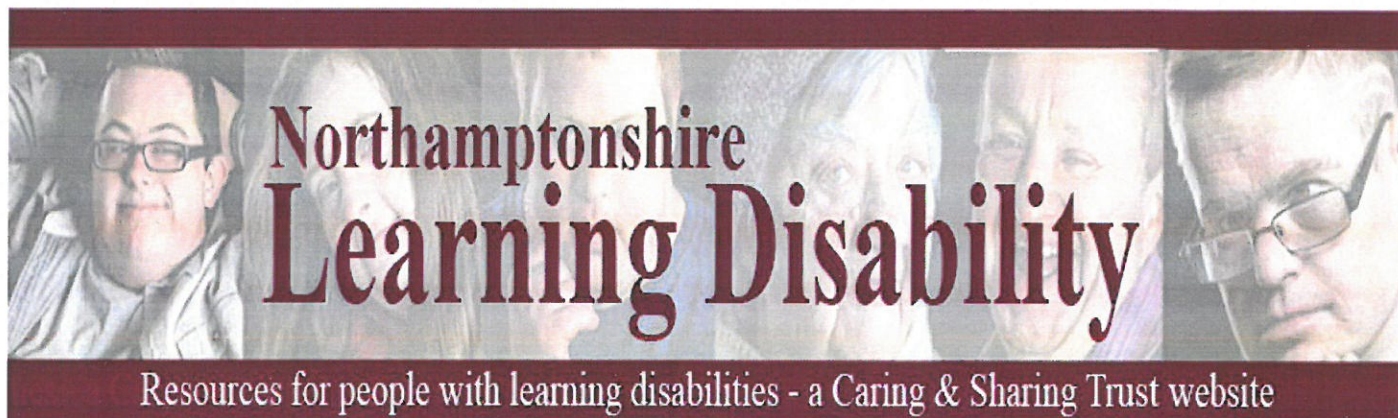


Supporting Families and Carers

Once again, this was an important area of work throughout the year with Caring And Sharing doing everything possible to support the needs of parents and carers. This service becomes even more crucial as parents themselves start to age, develop their own health issues, and maybe even require care in their own right. Maintaining close and frequent communication can make a real difference as well as providing a telephone help line.

Providing Information

Caring and Sharing has continued to operate the Northamptonshire learning Disability web site, northamptonshirelearningdisability.org which provides information on all sorts of services and opportunities which are on offer specifically for the families and cares of people with learning disabilities.



TRUSTEES: C ORCHARD, L. DAVIS, I. HOLLAND

Continuing Trustees have the power to appoint additional Trustees to a maximum of 9 Trustees in total. In addition, continuing Trustees shall appoint new trustees or a new trustee whenever the number of Trustees is reduced to less than 3.

It is important for trustees to stay abreast of developments, and this is particularly important in a time of changing legislation. Fortunately, there is a wealth of information available, especially through the internet, provided by organisations like the Charity Commission. This has been used as the base of induction for any new trustees as well as issues specific to the Caring & Sharing Trust.

Trustees work closely with senior staff within a management group which has responsibility for management and staffing issues including appointments and conditions. This group is also responsible for setting the broad direction of care programmes.

ACCOUNTANTS: ANTHONISZ NEVILLE
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS
1ST FLOOR
105 - 111 EUSTON STREET
LONDON NW1 2EW

BANKERS: BARCLAYS BANK PLC
ASHTON HOUSE BUSINESS CENTRE
PO BOX 3261
497 SILBURY BOULEVARD
MILTON KEYNES MK9 2ZU

Financial Report

The accounts for the year ended 31/03/2025 are attached to this report.

Over the year, direct charitable expenditure amounted to almost 94% of total expenditure and applied to the pursuance of the Trust's aims and objectives as set out in the body of this report. Once again, this demonstrates a high level of efficiency in terms of targeting resources where they do the most good.

It has been another difficult year with the continuing 'cost of living crisis' in the UK. This has meant that costs have been steadily rising while raising money has become harder and harder.

Facing risk: In previous years, the Caring & Sharing Trust has identified two potential areas of risk in the ability to pursue its charitable objectives.

Firstly, the Trust has become increasingly reliant on local authority funding in recent years. While this has given a good deal of stability to the Trust's activities, it also represents potential financial vulnerability. This is exacerbated by the current threat of significant cuts in government expenditure both nationally and locally. In addition, the economic outlook in the UK makes it harder to make up any shortfalls by increasing voluntary income.

Secondly, reductions in spending by local authorities along with cuts in services could have a significant effect on the demand for Caring and Sharing's services. The move to give people with learning disabilities their own 'personal budgets' is likely to have a big impact on the nature of services provided throughout the care sector.

The risks to property, fixtures and equipment, as well as public and employers liability, have also been assessed and adequate insurance policies put into place.

Responding to risk:

Policy for Reserves: In response to these areas of risk, the Caring & Sharing Trust has highlighted the importance of suitable reserves which play a key role in ensuring the continuity of service which means so much to all the people with learning disabilities who benefit from those services. The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Caring & Sharing Trust has reviewed its policy for reserves which currently stand at the equivalent of 7 months operating costs. Over the coming year, the Trust aims to improve this position by reductions in expenditure as well as renewed fundraising efforts.

Fundraising Policy. As well as a robust policy on reserves, The Caring & Sharing Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

Investments. The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in an interest bearing account to maintain maximum flexibility.

The Annual Report and Accounts have been produced in accordance with Charities SORP FRS 102

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

CARING AND SHARING TRUST

Registered Charity No : 327001

CARING AND SHARING TRUST

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Pages
Statement of Trustees' Responsibilities	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-11

**CARING AND SHARING TRUST
FOR THE YEAR ENDED 31 MARCH 2025**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards FRS 102.

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the 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 FRS 102
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

03/09/25

This report was approved by the trustees on..... and signed on their behalf by:


L. Davis
Trustee

**CARING AND SHARING TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the trust for the year ended 31st March 2025 which comprise the statement of Financial Activities, the Balance Sheet, the statement of Cash Flows and related notes set out on pages 3 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


ILONA SONDAKH
ANTHONISZ NEVILLE LLP
Chartered Accountants
105-111 Euston Street
London
NW1 2EW

Date: 03/09/25

CARING AND SHARING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

INCOME AND ENDOWMENTS FROM	Notes	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
		£	£	<u>2025</u> £	<u>2024</u> £
- Donations and legacies		22,480	-	22,480	50,038
- Other trading activities		557	-	557	-
- Income from investments	7	125	-	125	119
- Income from charitable activities		68,263	-	68,263	68,239
Total income and endowments	2	91,424	-	91,424	118,396
Expenditure on:					
Raising funds	3	11,080	-	11,080	10,115
Charitable activities	4	194,498	-	194,498	181,812
Total expenditure		205,578	-	205,578	191,927
Net income/(expenditure)		(114,154)	-	(114,154)	73,531
Other gains/losses		-	-	-	-
Net movement in funds		(114,154)	-	(114,154)	73,531
Total funds brought forward		240,005	-	240,005	313,536
Total funds carried forward		125,851	-	125,851	240,005

There were no recognised gains or losses for 2025 or 2024 other than those included in the Statement of Financial Activities.

CARING & SHARING TRUST

BALANCE SHEET AS AT 31 MARCH 2025

FIXED ASSETS	Notes	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
		£	£	2025 £	2024 £
Fixtures & Equipment		244	-	244	325
Computer Equipment	5	363	-	363	484
Motor Vehicles		318	-	318	424
Total Fixed Assets		925	-	925	1,233
CURRENT ASSETS					
Investment - High Interest Deposit	6	1,208	-	1,208	1,190
Bank Current Account			-	-	-
Community Bank Account		13,025	-	13,025	26,562
Umbrella		49,555	-	49,555	159,555
100 Club - Bank Account		-	-	-	-
Business Premium Account	6	5,037	-	5,037	4,963
Bank account 2		43,435	-	43,435	51,511
Debtors	9	17,895	-	17,895	595
Total Current Assets		130,154	-	130,154	244,376
CURRENT LIABILITIES					
Creditors falling due within one year	10	5,229	-	5,229	5,604
Deferred Income	13	-	-	-	-
		5,229	-	5,229	5,604
Net Current Assets		124,925	-	124,925	238,772
TOTAL NET ASSETS		125,850	-	125,850	240,005
REPRESENTED BY					
Reserves Brought Forward		240,005	-	240,005	313,536
Net Resources In Year		(114,154)	-	(114,154)	-73,531
RESERVES CARRIED FORWARD		125,851	-	125,851	240,005

The notes at pages 6 to 11 form part of these accounts.

L. Davis
Trustee
Date:

L. Davis
03/09/2025

CARING & SHARING TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

		TOTAL FUNDS	TOTAL FUNDS
	Notes	2025 £	2024 £
Net Cash used in operating activities	16	(131,180)	(72,022)
Cash flows from investing activities:			
Purchase of tangible asset		-	-
Finance cost	-	465	483
Finance income		125	119
Net Cash provided by investing activities	-	340	364
Cash flows from financing activities:			
Receipt of expendable endowment		-	-
Net Cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		(131,521)	(72,386)
Cash and cash equivalent brought forward		243,780	316,166
Cash and cash equivalents carried forward		112,259	243,780

CARING AND SHARING TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared on the accruals basis under the historical cost convention and in accordance with the Charities SORP (FRS 102) & FRS 102 and in accordance with Charities Act 2011 (as amended by the Charities Act 2006). The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Going concern

The Trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

1.3 Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have been to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

- Interest is included when receivable by the charity.

1.4 Debtors:

Debtors are measured at transaction price and are recoverable within one year.

1.5 Cash and cash equivalents:

Cash is represented by cash in hand and deposits with the financial institutions repayable without penalty on notice.

1.6 Resources expended

- Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.
- Certain expenditure is directly attributable to specific activities and have been included in those cost categories.
- Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff and other resources expended which are attributable to those activities.

1.7 Pension costs

- The charity makes no contribution to a defined contribution pension scheme.

1.8 Tangible fixed assets

- Individual fixed assets purchased for charity purposes are capitalised at cost.
- Tangible fixed assets are depreciated on a reducing balance basis over their estimated useful lives as follows:

	Annual Rate
Fixtures and fittings	25%
Motor vehicles	25%
Computer Equipment	25%

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

1.9 Fund accounting

Funds held by the charity are either:

Unrestricted Funds - This fund is used in accordance with the charitable objects at the direction of the trustees.

Restricted Funds - There is no restricted fund for the year end 31st March 2025

Endowments Funds - The Trust has no endowment funds.

1.10 Reserves policy

The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Trust has reviewed its policy for reserves and considers that it would be prudent to continue to hold minimum reserves equivalent to at least 24 months operating costs. The current level of reserves remains above this minimum.

1.11 Fundraising policy

As well as a robust policy on reserves, The Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

1.12 Investments

The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in a rolling programme receiving income on the basis of fixed term investment of between two and nine months.

1.13 Creditors:

Creditors are measured at transaction price.

2 INCOME RESOURCES	Unrestricted Funds £	Restricted Funds £	Total £
Donations and legacies:			
Legacies	0		
Grants and Donations	22,480	-	22,480
Other trading activities:			
HMRC JRS	0	-	
Fundraising	557		
100 Club	0	-	557
Income from investments:			
Interest treasury	-	-	
Other Interest	-	-	
Bank rewards	124.77	-	125
Income resources charitable activities:			
Charges	68,263	-	68,263
			91,424

CARING AND SHARING TRUST

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

3	EXPENDITURE ON RAISING FUNDS	TOTAL FUNDS			TOTAL	TOTAL
		DIRECT COSTS	SUPPORT COSTS	FUNDRAISING COST		
£	£	£	2025 £	2024 £		
	Salaries & Staff costs		1,010	6,200	7,210	6,710
	Postage & Telephone		220	2,000	2,220	1,910
	Printing & Stationery		140	310	450	445
	Travel & Subsistence			1,200	1,200	1,050
	100 Club (Prizes)				-	-
		-	1,370	9,710	11,080	10,115

**EXPENDITURE ON CHARITABLE
4 ACTIVITIES**

Salaries & Staff costs	131,108	131,108	127,645
Postage & Telephone	3,384	3,384	1,817
Printing, Stationery & Publications	153	153	1,760
Linen & Clothing	508	508	231
Training & Books	15,000	15,000	6,019
Animal Medical and Subsistence	2,681	2,681	1,044
Horticulture Consumables	821	821	1,144
Travel & Subsistence	18,464	18,464	19,834
Photographic	189	189	0
Art & Craft Materials	222	222	385
Music, Books & Video	1,300	1,300	1,638
Equipment & Furniture	621	621	177
Instruments, Props, Wardrobe	317	317	723
Outings & Trips	1,987	1,987	1,989
Premises	8,289	8,289	8,303
Insurances	4,073	4,073	3,661
Bookeeping	990	990	930
Depreciation of Fixtures & Fittings	81	81	109
Depreciation of Computer Equipmen	121	121	161
Depreciation of Motor Vehicles	106	106	141
Bank charges	465	465	483
Audit and Accountancy	3,618	3,618	3,618
	190,880	3,618	194,498
	190,880	3,618	194,498

RESOURCES EXPENDED	190,880	4,988	9,710	205,578	191,927
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CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

5 TANGIBLE FIXED ASSETS

	FIXTURES AND FITTINGS	COMPUTER EQUIPMENT	MOTOR VEHICLES	TOTAL
COST	£	£	£	£
At 1 April 2024	76,472	4,837	23,690	104,999
Additions	-	-	-	-
Disposal	-	-	-	-
At 31st March 2025	76,472	4,837	23,690	104,999
DEPRECIATION				
At 1 April 2024	76,147	4,353	23,266	103,766
Disposal	-	-	-	-
Charge for year	81	121	106	308
At 31st March 2025	76,228	4,474	23,372	104,074
At 31 March 2025	244	363	318	925
At 31 March 2024	325	484	424	1,233

6 CURRENT INVESTMENTS

	<u>2025</u> £	<u>2024</u> £
Investment - High Interest Deposit	1,208	1,190
Business Deposit-UK	5,037	4,963
	6,244	6,153

7 INVESTMENT INCOME

	<u>2025</u> £	<u>2024</u> £
Interest receivable on cash deposits - UK	125	119

CARING AND SHARING TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

8 NET RESOURCES

The Net Resources figure is stated after charging:	<u>2025</u>	<u>2024</u>
	£	£
Depreciation - Fixtures & Fittings	81	109
Depreciation - Computer Equipment	121	161
Depreciation - Motor Vehicles	<u>106</u>	<u>141</u>
Auditor's Remuneration	<u>3,618</u>	<u>3,618</u>

9 DEBTORS

	<u>2025</u>	<u>2024</u>
	£	£
Other debtors	17,200	0
Prepayments	695	595
Accrued income	<u>0</u>	<u>0</u>
	<u>17,895</u>	<u>595</u>

10 CREDITORS

	<u>2025</u>	<u>2024</u>
	£	£
Accruals	3,618	3,618
Other Creditors	<u>1,611</u>	<u>1,986</u>
	<u>5,229</u>	<u>5,604</u>

11 EMOLUMENTS

	<u>2025</u>	<u>2024</u>
	£	£
Salaries paid, during the year were:	<u>138,318</u>	<u>128,246</u>
Employer's N.I.C	<u>6,550</u>	<u>6,109</u>
Pension contributions during the year, totalled	<u>0</u>	<u>0</u>

12 EMPLOYEES THROUGHOUT THE YEAR WERE:

<u>2025</u>	<u>2024</u>
<u>6</u>	<u>6</u>

13 DEFERRED INCOME

<u>2025</u>	<u>2024</u>
<u>£</u>	<u>£</u>
<u>0</u>	<u>0</u>

14 TRUSTEE REMUNERATION/EXPENSES

No trustee received any remuneration or expenses during the year.

15 RELATED PARTY TRANSACTIONS

During the year under review, the charity had use of part of the premises of L. Davis, one of the trustees, for its operations without any payment of rent.

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

**16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES**

	<u>2025</u>	<u>2024</u>
	£	£
Net Movement in funds	(114,154)	(73,531)
Add back depreciation charge	308	411
Finance cost	465	483
Decrease (increase) in debtors	(17,300)	126
Increase (decrease) in creditors	(375)	608
Interest income	(125)	(119)
Net Cash used in operating activities	<u>(131,180)</u>	<u>(72,022)</u>