Charity No. 1142148 (England & Wales)

NEURO DROP IN CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026

NEURO DROP IN CENTRE

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Registered charity number	1142148 (England & Wales)
Address	20 Hornbeam Road Lancaster LA1 5TQ
Trustees	S P Jackson G Bradshaw L Hodder A G Reilly (resigned 20 January 2026) Dr L Higgins V Davenport
Independent examiner	Mark Drage Stewart Advisory Limited Cotton Court Church Street Preston PR1 3BY

The Trustees (listed on page 2) present their report with the financial statements of the Charity for the year ended 31 January 2026.

The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's governing document, the Charities Act 2011, the applicable regulations, and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) (FRS 102), applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are to provide relief of sickness, preservation and support to individuals, and their families, who are affected by neurological conditions such as: MS, Parkinsons, ME, Stoke, Epilepsy, Motor Neurones, MG, Huntingtons etc.

Core activities

- Offering information and support to those affected by neuro illness, the provision of a drop in centre supporting the neuro community with facilities for recreation and relief in and around the Lancaster area.

- Promoting and inviting the wider public to join in at fundraising events, thereby raising awareness and demonstrating community inclusivity.

This period saw our small team of staff and volunteers move into and thrive in our new home at Hornbeam Road. In March 2025 we successfully moved into our new home through outstanding effort from our staff and volunteers to create a welcoming and accessible space for our members and the wider community. Throughout the transition and settling in period we benefited greatly from the support of Morecambe Golf Club who chose us to be their Charity of the Year and whose fundraising total of over £17,000 played a significant part in funding our renovations. Having successfully continued to offer services that are vital to our community as well as explore new opportunities to develop and progress our own activities and ideas in our own space we are confident that Neuro DropIn can lead the way in offering sustainable support activity and opportunity to our members.

Public benefit

The Trustees comply with the Charity Commissioners guidance on ensuring the Charity operates for the benefit of the public by offering a one stop drop in centre for people affected by Neurological conditions.

The Trustees have paid due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Notable activities and achievements

Our greatest achievement this last year has been moving into our own home. Through careful planning and working with our members and the local community, we have created a welcoming and accessible space that allows us to provide the services and support for our members. We have managed to continue with: Neuro Physio a programme of targeted activity we have delivered since inception with a short break during the pandemic and whilst not in a space of our own. We also continue offering accessible activities such as Seated Yoga, Tai Chi, and regular brain gym such as Music Quiz which is very popular along with our equally popular General Knowledge Quiz. Having successfully reintroduced Neuro Physio we have a plan to offer pilates for the coming year. We have also opened our community café and have seen the number of people coming in to use it grow.

We held two successful and sizeable fundraising events towards the end of 2025 – our cheese and wine evening and our winter Christmas markets. Both of these allowed us to open our doors to the wider community, many of whom have continued to support us by coming to our community café and by volunteering.

We continue to work closely with Lancaster University through two current streams. With support from researchers in Lancaster University Management School, we have developed and started a podcast series called 'NeuroChatIn' which blends the lived experience of a neuro diagnosis with insights and research informed by conversations at NeuroDropIn. The aim for this podcast is to provide support to the wider community by helping people feel less alone and to understand what it can be like to live with a diagnosis. We are aiming for the podcast to be launched on all streaming platforms in May 2026.

Our live research work with the PhD student at the University is ongoing with the research showing insights which tie in with our increasing awareness of the politicisation of funding and taking opportunities where we can to find alternative ways of resourcing the charity. This includes planned community fundraising and we are committed to work in 2026 to fund a new role. We are very aware to the fact that our National Lottery funding will finish in 2027 and so we need to source other funding opportunities as a matter of urgency.

One of our ongoing areas of effort is the wellbeing of staff and we have opened communications with Little White Feather to organise a range of activities for wellbeing (e.g. pottery) for 2026.

We continue to see an increase in numbers and regularly welcome and support around 35-40 people per day to the centre. It is not uncommon for us to have 5/6 new people in a week come along to find out what we offer. Class numbers have increased although it has taken time for members to settle in to the new space and become familiar with our set up and the environment.

It would be remiss not to mention the situation last year where we had to contact the Charity Commission and withdraw our accounts from a previous year due to errors being found while submitting the accounts for 24-25. However, the errors were corrected, and the accounts were re-submitted within less than 3 weeks and we are proud of achieving this despite having to change accountant and this correction activity costing the charity.

Significant events since the year end
We soft launched our 'NeuroChatIn' podcast in May 2026 on all streaming platforms. Initial statistics suggest that almost 700 people have listened so far showing the potential reach of Neuro DropIn through this medium. Therefore, one of our developments for 2026-27 is a second series with more speakers covering further topics, now that we have an understanding of not only how the technology works but also how to make podcasts effective and attractive to listeners. This partnership with Lancaster University is incredibly important, bringing lived experience and insights from research together to help people where they are on their Neuro journey whether they may be a carer or a someone with the diagnosis. From the LU Windfarm Project we received a grant to help create an industrial garden in the space outside of NeuroDropIn. This will allow our members and visitors to enjoy our outside space whilst here at the centre.

Data breaches
There have been two issues this year which have posed some concern, namely files being automatically deleted from Microsoft Teams and the accidental delivery of charity records to the wrong address. Both of these incidents could be considered data breaches and the Trustees will complete an in-depth analysis on both of these incidents to determine the correct course of action along with a review of associated procedures.

FINANCIAL REVIEW

Financial performance
The results for the year and the previous year are set out in the Statement of Financial Activities (SOFA) on page 7 and the funds of the Charity are shown in the Balance Sheet on page 8. Further information is provided in the notes to the financial statements on pages 9 to 16. These notes should be read in connection with this Trustee's Annual Report to obtain the full picture of the Charity's performance, resources and future plans.

Reserves policy
The Trustees aim to hold reserves equivalent to 6 months running costs and we continue working towards this goal.

Financial Position and Going Concern Review
The Trustees have reviewed the charity's financial position and prepared cash flow projections for the 12-month period following the signing of these accounts. While core operations continue, current projections identify a funding shortfall that necessitates securing additional grant income during the coming year.

The Trustees have developed a comprehensive fundraising strategy and remain confident in securing the required funds. Nevertheless, the Trustees recognise that the need to secure uncommitted funding represents a material uncertainty regarding going concern. Further details are provided in Note 1 to the financial statements.

FUTURE PLANS

Neuro DropIn is constantly evolving to meet the needs of our service users. The move to our new home in March 2025 has allowed us to create that warm welcoming community space we very much wanted to be. We have settled in and have been delivering the quality and variety of support services our members and the wider community have come to value greatly. However, we recognise that there are further developments our new home needs in addition to the funding challenges we face for when our National Lottery funding ends in 2027. We have been successful in gaining an LEF grant of £15,000 to transform one of our bathrooms into a Changing Places toilet. After obtaining quotes, we now have a contractor secured and are in the process of raising the 25% match funding so we can proceed with the build. With this vital addition to our facilities alongside our new industrial garden, 26-27 will be a year of really developing our home for our growing community. We are also in talks with other community groups about using our space, highlighting another potential strand of funding and support for our local community charity.

After our first year of settling into our new home and despite the upcoming funding challenges, Neuro DropIn with its amazing team of staff and volunteers continues to and will endeavour to deliver a valued service within the Bay Community.

Approved by order of the Board of Trustees on 29 September 2026 and signed on their behalf by:

Sharon Jackson

S P Jackson
Trustee

NEURO DROP IN CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEURO DROP IN CENTRE

I report on the financial statements of Neuro Drop In Centre (the "Charity") for the year ended 31 January 2026 which are comprised of the statement of financial activities, the balance sheet and related notes set out on pages 9 to 16.

Responsibilities and basis or report

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Except for the matters referred to below, I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matters to which attention is drawn

I draw attention to Note 1 in the accounts and the Financial Review section of the Trustees' Annual Report, which indicate that the Charity's cash flow forecast identifies a funding shortfall requiring additional financial support to be secured over the next 12 months. As stated in Note 1, these events or conditions, along with other matters explained, indicate that a material uncertainty exists that may cast significant doubt on the Charity's ability to continue as a going concern. My statement above is not modified in respect of this matter.

I draw attention to the post balance sheet events Note 14 in the accounts, which describes two incidents identified after the balance sheet date and assessed as personal data breaches under UK GDPR. As set out in that note, the Trustees' assessment of these matters, including whether notification to the Information Commissioner's Office is required, had not been concluded at the date of approval of the accounts, and the financial effect, if any, cannot currently be reliably estimated. My statement above is not modified in respect of this matter.

Mark Drage

Mark Drage
Independent Examiner

Stewart Advisory Limited
Cotton Court, Church Street, Preston, PR1 3BY

29 September 2026

NEURO DROP IN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Incoming resources					
Income and endowments from:					
Donations and legacies	2	47,753	-	47,753	19,226
Charitable activities	3	-	77,550	77,550	106,586
Other trading activities	4	23,870	-	23,870	16,221
Total incoming resources		71,623	77,550	149,173	142,033
Resources expended					
Expenditure on:					
Raising funds:	5	15,403	-	15,403	22,181
Charitable activities	6	-	63,563	63,563	81,243
Other	7	77,830	-	77,830	50,111
Total resources expended		93,233	63,563	156,796	153,535
Net income/(expenditure)		(21,610)	13,987	(7,623)	(11,503)
Transfers between funds	9	-	-	-	-
Net movement in funds	9	(21,610)	13,987	(7,623)	(11,503)
Reconciliation of funds:					
Total funds brought forward	9	23,299	22,500	45,799	57,302
Total funds carried forward		1,689	36,487	38,176	45,799

	Notes	Unrestricted funds £	Restricted funds £	2026 Total £	2025 Total £
Fixed Assets					
Tangible assets	10	-	-	-	246
		-		-	-
Current Assets					
Cash at bank		4,924	36,487	41,411	49,202
Creditors					
Amounts falling due within one year	11	(3,235)	-	(3,235)	(3,649)
Net Current Assets/(Liabilities)		1,689	36,487	38,176	45,553
Total Assets less Current Liabilities		1,689	36,487	38,176	45,799
Net Assets		1,689	36,487	38,176	45,799
Funds					
Unrestricted funds	9	1,689	-	1,689	23,299
Restricted funds	9	-	36,487	36,487	22,500
Total funds carried forward		1,689	36,487	38,176	45,799

The trustees acknowledge their responsibility for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of financial statements. These financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2026 and signed on its behalf by:

Sharon Jackson

S P Jackson
Trustee

Louise Hodder

L Hodder
Trustee

The notes on pages 9 to 16 form part of these financial statements.

1. Accounting policies

The financial statements have been prepared in accordance with the accounting policies set out below and comply with the charity's governing document, the Charities Act 2011, the applicable regulations, and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) (FRS 102), applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (FRS 102). The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern
The financial statements have been prepared on a going concern basis. In making their assessment, the Trustees have prepared a detailed cash flow forecast covering the period of 12 months from the date of approval of these financial statements.

This forecast indicates that, without additional financial support, the Charity will face an operational cash shortfall within the forecast period and will require additional funding to continue meeting its operational costs and liabilities as they fall due.

The Trustees are actively pursuing several funding opportunities and are confident that additional grant support and revenues can be secured in a timely manner. However, as of the date of approval of these financial statements, these additional funds are not formally committed.

These circumstances indicate the existence of a material uncertainty that may cast significant doubt on the Charity's ability to continue as a going concern and, therefore, that it may be unable to realise its assets and discharge its liabilities in the normal course of business.

The financial statements do not include any adjustments that would result if the charity were unable to continue as a going concern.

The principal accounting policies, which are summarized below, have been consistently applied through this and the preceding period.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income, it is more than likely that the charity will receive the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

a) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

b) Legacies are included when the receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

c) Gift Aid is included in income on receipt from HMRC

Resources expended
Expenditure is recognized on an accruals basis as a liability is incurred. Expenditure includes VAT as the charity Is not VAT registered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at a rate calculated to write down the cost of each asset to its estimated residual value over its expected useful economic life on a straight line basis. The depreciation rates in use are as follows:

Computer equipment	25% on cost

Operating leases
Leases where substantially all the risks and rewards of ownership remain with the lessor are classified as operating leases. Rentals payable under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term

Taxation
The charity is exempt from UK taxation on its charitable activities.

2. Donations and legacies

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations	47,753	-	47,753
Gift Aid	-	-	-
	47,753	-	47,753

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations	19,226	-	19,226
Gift Aid	-	-	-
	19,226	-	19,226

3. Charitable activities

	Unrestricted funds	Restricted funds	2026 Total funds
Grants were received from:	**£**	**£**	**£**
The National Lottery Community Fund (Reaching Communities)	-	50,000	50,000
The National Lottery Community Fund (Community Cafe)	-	20,000	20,000
Walney 2025	-	6,000	6,000
Lancaster University Wind Turbine		800	800
Warm Space 25/26		750	750
	-	77,550	77,550

	Unrestricted funds	Restricted funds	2025 Total funds
Grants were received from:	**£**	**£**	**£**
The National Lottery Community Fund (Reaching Communities)	-	75,000	75,000
LDMT	-	3,500	3,500
Retrospective Cost of Living		28,086	28,086
	-	106,586	106,586

All restricted grants have been applied in accordance with the donors' conditions. Details of movements on restricted funds are shown in Note 9: Movements in Funds.

4. Other trading activities

	2026 £	2025 £
Income from café	9,980	3,858
Income from classes	1,760	1,005
Fundraising	4,606	2,429
Membership	7,524	8,929
	23,870	16,221

All funds generated from trading activities are unrestricted funds.

5. Raising Funds

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Activities for generating funds	15,403	-	15,403

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Activities for generating funds	22,181	-	22,181

6. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Cost of charitable activities	-	63,563	63,563

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Cost of charitable activities	-	81,243	81,243

7. Other costs

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Governance costs	42,952	-	42,952
Premises costs	33,133		33,133
Depreciation	245		245
Independent examiner's fees	1,500	-	1,500
	77,830	-	77,830

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Governance costs	27,453	-	27,453
Premises costs	19,573		19,573
Depreciation	775		775
Independent examiner's fees	2,310	-	2,310
	50,111	-	50,111

8. Staff costs & trustee remuneration

	2026	2025
	£	£
Wages and salaries	89,978	87,170
Employer's NIC	1,457	281
Pension costs	1,699	1,406
	93,134	88,857

No employees received emoluments in excess of £60,000 for the year ended 31 January 2026 or for the year ended 31 January 2025.

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

	2026	2025
Centre staff	4	4

Trustees

A G Reilly served as a Charity Trustee during the financial year until his resignation on 20 January 2026. Following his resignation, he was appointed to the paid position of Café Assistant on 27 January 2026. Total employment remuneration earned by and accrued to A G Reilly for the period from 27 January 2026 to the financial year-end of 31 January 2026 amounted to £146.52 (Pension contributions: £Nil). Subsequent to the year-end, A G Reilly left the employment of the charity on 9 April 2026. This appointment was formally ratified by the unconflicted Trustees in accordance with Clause 4(6) of the Charity's constitution.

During the year ended 31 January 2026, a flat-rate mobile phone allowance totalling £360 (2025: £360) was paid to trustee S P Jackson. The ongoing payment of this allowance was formally reviewed and ratified by the board of Trustees in accordance with Clause 4(6) of the Charity's constitution.

Other than the items detailed above, there were no Trustees' remuneration, other employee benefits, or out-of-pocket expenses reimbursed to Trustees for the year ended 31 January 2026 or for the year ended 31 January 2025.

9. Movement in funds

Year ended 31 January	Opening £	Income £	Expenditure £	Net movement £	Balance £	Transfer £	Closing 2026 £
Unrestricted	23,299	71,623	93,233	(21,610)	1,689	-	**1,689**
The National Lottery Community Fund (Reaching Communities)	16,605	50,000	45,179	4,821	21,426	-	21,426
LDMT	5,895		1,432	(1,432)	4,463		4,463
The National Lottery Community Fund (Community Cafe)	-	20,000	13,607	6,393	6,393	-	6,393
Walney 2025	-	6,000	3,000	3,000	3,000	-	3,000
Lancaster University Wind Turbine	-	800	-	800	800	-	800
Warm Space 25/26	-	750	345	405	405	-	405
Restricted funds	22,500	77,550	63,563	13,987	36,487	-	**36,487**
Total	**45,799**	**149,173**	**156,796**	**(7,623)**	**38,176**	**-**	**38,176**

Year ended 31 January	Opening £	Income £	Expenditure £	Net movement £	Balance £	Transfer £	Closing 2025 £
Unrestricted	32,151	35,446	72,292	(36,846)	(4,695)	27,994	**23,299**
The National Lottery Community Fund (Reaching Communities)	2,904	75,000	61,300	13,700	16,605	-	16,605
LDMT	3,461	3,500	1,065	2,435	5,896	-	5,895
Retrospective Cost of Living	-	28,086	-	28,086	28,086	(28,086)	-
National Lottery Cost of Living	18,624	-	18,703	(18,703)	(79)	79	-
Skelton	163	-	175	(175)	(13)	13	-
Restricted funds	25,152	106,586	81,243	25,343	50,494	(27,994)	**22,500**
Total	**57,303**	**142,032**	**153,535**	**(11,504)**	**45,799**	**-**	**45,799**

10. Tangible fixed assets

	Computer equipment £
Cost	
At 1 February 2025 and 31 January 2026	1,551
Accumulated depreciation	
At 1 February 2025	1,305
Charge for the year	246
At 31 January 2026	1,551
At 31 January 2026	-
At 31 January 2025	246

The computer equipment forms part of unrestricted funds.

11. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Taxation and social security	988	1,042
Other creditors	747	297
Accruals	1,500	2,310
	3,235	**3,649**

12. Commitments under operating leases

At the year end, the charity had outstanding commitments under non-cancellable operating leases as follows:

	2026	2025
	£	£
Within one year	12,000	12,000
Between two and five years	35,000	47,000
	47,000	**59,000**

Lease payments recognised as an expense during the year amounted to £12,000 (2025: £12,600).

13. Related party disclosures

Other than disclosed in note 8, there were no related party transactions during this or the prior year.

14. Post balance sheet events

After the balance sheet date, the Charity identified two separate incidents affecting its records, each assessed as constituting a personal data breach under UK GDPR:

1. A box of the Charity's paper records was despatched to an incorrect address and was out of the Charity's control for a period before being recovered.

2. A failure of the Charity's IT systems resulted in the loss of certain electronic records, including some financial documents, which could not be fully restored.

The Trustees have assessed both incidents and are considering whether notification to the Information Commissioner's Office is required and are reviewing the Charity's data protection policies and controls as a result. At the date of approval of these accounts, this assessment had not been finalised. These are non-adjusting events, and no adjustment has been made to the accounts for the year. The financial effect, if any, cannot currently be reliably estimated.