REGISTERED CHARITY NUMBER: 1183041

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

FOR

Absolute Support Leading Light

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
Hampshire
GU14 6DQ

Absolute Support Leading Light

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for the Year Ended 31 March 2026

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Absolute Support Leading Light

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 March 2026

TRUSTEES	Ms A Reed Ms L H Pelier Ms S K Morris (resigned 19.9.25) E Boyd H M Kemball (appointed 1.9.25) S Mandrill (appointed 2.12.25)
PRINCIPAL ADDRESS	Ferneberga House Alexandra Road Farnborough Hampshire GU14 6DQ
REGISTERED CHARITY NUMBER	1183041
INDEPENDENT EXAMINER	MHR Consultancy Limited Ferneberga House Alexandra Road Farnborough Hampshire GU14 6DQ

Absolute Support Leading Light

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity, Absolute Support Leading Light, was incorporated as a Charitable Incorporated Organisation ("CIO") on the 18th April 2019 with the Charities Commission of England and Wales.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Absolute Support Leading Light ("ASLL") took over the services of Absolute Support London Limited in May 2019, and duly registered as a CIO with the Charities Commission. ASLL was set up to support adults with learning disabilities or mental health issues, living in the London Borough of Richmond upon Thames and surrounding areas to live independently. ASLL supports them to develop the capacity and skills needed to enable them to identify and meet their own needs and to participate more fully in society.

ASLL seeks to do this by
1. providing support and supervision with an independent living philosophy in a homestyle environment.
2. providing focused 1:1 time with our clients to support them to realise their existing skills and develop their potential, including using bespoke training to fit their individual needs.

The overall purpose of the organisation is for our clients to have the appropriate level of support to equip them to live as independently as they are able

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In 2025-2026 ASLL provided integrated support for 9 clients in two fixed home environments, as well as outreach for 2 clients in their own residential properties.
In continuation from last year, we have been focussing on reorganisation and strengthening our systems, to further improve efficiency, consistency and communication, and to ensure the best of standards and CQC compliance.
Our investment in a new digital record-keeping system, Nourish has improved efficiency and communication within the organisation and helped to streamline systems.
Recruitment in current conditions remains difficult but we were able to strengthen our bank staff with three new members.
We continue to invest in training.
Most of our care staff are long serving, supplying consistent and experienced support. Staff are focussed on enabling our clients to lead full and happy lives, to observe and listen to clients, enabling them to make their own choices and are responsive to their requests, wants and needs. Clients are encouraged to do as much for themselves as they are able and are given every opportunity to take control of their own lives. Staff network with local community groups and take full advantage of the many opportunities provided by local organisations.
This year we were able to support clients on a holiday in the UK. Taking a road trip in September with several staff members, in an addition to holding a Halloween party, in the UK.

FINANCIAL REVIEW

Financial position

The results for 2025-26 show a surplus of £38,715, providing us with reserves that we expect to draw on in 2026-2027, for the temporary expense of additional qualified personal care until CQC registration is formalised, plus recruitment, and to further enrich staff training. Preparation for the CQC registration is progressing and planned to be completed in 2026-2027.

FUTURE PLANS

We have strengthened our systems with our new digital system, Nourish, and our new management structure, and are confident of achieving CQC registration during 2026-2027.
Recruitment continues to be a challenging area, and our focus will be on attracting new staff to the service. Once we are CQC registered and fully staffed, we will be ready to take on new clients.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are recruited by election to the board after a vote by current Trustees. The Trustees have been actively looking to recruit further trustees with no prior link to ASLL, and this year were delighted to welcome to the Board Mrs. Helen Kemball as Treasurer, who is an experienced Finance Director with Not-for-Profit organisations as well as in the commercial sector; and Mr Sean Mandrill who is experienced in technology, systems and project manager.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees meet monthly, with at least two Trustees needing to be present to make the meeting quorate. Decisions are voted upon by the Trustees.

Reporting to the Trustees and taking responsibility for the day-to-day running of the organisation is the Service Manager, Chinwe Feyisitan Soares, and aforementioned CEO, Leonie Da Silva

Organisation Change

We strengthened our management team, at the end of 2024 welcoming Mrs. Leonie da Silva, formerly our professional consultant, as a part-time CEO to spearhead our CQC application. We have also taken on extra administrative help to replace voluntary services.

COMMENCEMENT OF ACTIVITIES

The charity commenced activities on the 1st September 2019

Approved by order of the board of trustees on 25 August 2026 and signed on its behalf by:

Helen Kemball

H M Kemball - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABSOLUTE SUPPORT LEADING LIGHT

Independent examiner's report to the trustees of Absolute Support Leading Light

I report to the charity trustees on my examination of the accounts of Absolute Support Leading Light (the Trust) for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

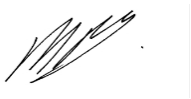
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

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.



Mark Blackwell
The Chartered Institute of Management Accountants

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
Hampshire
GU14 6DQ

25 August 2026

Absolute Support Leading Light

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	849	651
Charitable activities	3		
Supported Living		571,229	501,258
Total		572,078	501,909
EXPENDITURE ON			
Raising funds	4	1,000	-
Charitable activities	5		
Supported Living		532,363	457,518
Total		533,363	457,518
NET INCOME		38,715	44,391
RECONCILIATION OF FUNDS			
Total funds brought forward		165,968	121,577
TOTAL FUNDS CARRIED FORWARD		204,683	165,968

The notes form part of these financial statements

Absolute Support Leading Light

BALANCE SHEET
31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
CURRENT ASSETS			
Debtors	10	30,768	23,094
Cash at bank		198,127	170,444
		228,895	193,538
CREDITORS			
Amounts falling due within one year	11	(24,212)	(27,570)
NET CURRENT ASSETS		204,683	165,968
TOTAL ASSETS LESS CURRENT LIABILITIES		204,683	165,968
NET ASSETS		204,683	165,968
FUNDS	12		
Unrestricted funds		204,683	165,968
TOTAL FUNDS		204,683	165,968

The financial statements were approved by the Board of Trustees and authorised for issue on 25 August 2026 and were signed on its behalf by:

Alison Reed

A Reed - Trustee

Helen Kemball

H M Kemball - Trustee

The notes form part of these financial statements

Absolute Support Leading Light

CASH FLOW STATEMENT
for the Year Ended 31 March 2026

	Notes	31.3.26 £	31.3.25 £
Cash flows from operating activities			
Cash generated from operations	1	27,683	36,324
Net cash provided by operating activities		27,683	36,324
Change in cash and cash equivalents in the reporting period		27,683	36,324
Cash and cash equivalents at the beginning of the reporting period		170,444	134,120
Cash and cash equivalents at the end of the reporting period		198,127	170,444

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2026

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.26 £	31.3.25 £
Net income for the reporting period (as per the Statement of Financial Activities)	38,715	44,391
Adjustments for:		
Increase in debtors	(7,674)	(18,305)
(Decrease)/increase in creditors	(3,358)	10,238
Net cash provided by operations	27,683	36,324

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank	170,444	27,683	198,127
	170,444	27,683	198,127
Total	170,444	27,683	198,127

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.26	31.3.25
	£	£
Donations	849	651

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.26	31.3.25
	Activity	£	£
Residential Care Income	Supported Living	571,229	501,258

continued...

4. RAISING FUNDS

Other trading activities

	31.3.26	31.3.25
	£	£
Bad debts	1,000	-

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Supported Living	521,286	11,077	532,363

6. SUPPORT COSTS

	Management	Finance	Information technology	Governance costs	Totals
	£	£	£	£	£
Supported Living	965	249	926	8,937	11,077

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

8. STAFF COSTS

	31.3.26	31.3.25
	£	£
Wages and salaries	396,578	368,885
Social security costs	37,832	27,601
Other pension costs	7,979	7,753
	442,389	404,239

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

31.3.26	31.3.25

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	651
Charitable activities	
Supported Living	501,258
Total	501,909
EXPENDITURE ON	
Charitable activities	
Supported Living	457,518

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	44,391
RECONCILIATION OF FUNDS	
Total funds brought forward	121,577
TOTAL FUNDS CARRIED FORWARD	165,968

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade debtors	26,485	18,904
Prepayments and accrued income	4,283	4,190
	30,768	23,094

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade creditors	8,449	2,902
Taxation and social security	14,881	11,296
Other creditors	882	13,372
	24,212	27,570

12. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	165,968	38,715	204,683
TOTAL FUNDS	165,968	38,715	204,683

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	572,078	(533,363)	38,715
TOTAL FUNDS	572,078	(533,363)	38,715

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	121,577	44,391	165,968
TOTAL FUNDS	121,577	44,391	165,968

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	501,909	(457,518)	44,391
TOTAL FUNDS	501,909	(457,518)	44,391

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	121,577	83,106	204,683
TOTAL FUNDS	121,577	83,106	204,683

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,073,987	(990,881)	83,106
TOTAL FUNDS	1,073,987	(990,881)	83,106

continued...

13. RELATED PARTY DISCLOSURES

One Trustee, A Reed, has a relative who uses the services provided by the organisation. All transactions are on the same basis as other users of the service and the relevant Trustee abstains from voting if the discussion affect their individual relative.

Absolute Support Leading Light

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	849	651
Charitable activities		
Residential Care Income	571,229	501,258
Total incoming resources	572,078	501,909
EXPENDITURE		
Other trading activities		
Bad debts	1,000	-
Charitable activities		
Wages	396,578	368,885
Social security	37,832	27,601
Pensions	7,979	7,753
Insurance	6,227	5,355
Contract Carers	43,386	-
Travel and subsistence	1,251	262
Computer & IT	1,586	2,053
Client events and outings	3,668	-
Subscriptions	47	2,801
Staff Training	10,336	3,967
Professional Fees	744	22,625
Subcontractor	11,395	2,730
Staff Entertainment	257	300
	521,286	444,332
Support costs		
Management		
Telephone	612	475
Postage and stationery	353	30
Sundries	-	1,877
	965	2,382
Finance		
Bank charges	249	240
Information technology		
Repairs and renewals	926	-
Governance costs		
HR Consultancy Fees	7,174	4,435
Accountancy Fees	4,447	4,329
Consultancy and Legal Fees	(2,684)	1,800
	8,937	10,564
Total resources expended	533,363	457,518
Net income	38,715	44,391