SPIRIT of CARE CHARITY

Accounts and Trustees Report

Year ended 30 June 2026

Spirit of Care Charity

Charity Information

For the year ended 30 June 2026

PRINCIPAL OFFICE:	Walsingham House Hill Green Road Stockbury Sittingbourne ME9 7UN
REGISTERED CHARITY NUMBER:	1202888
Trustees:	
Chair	Teresa O'Brien Brendan Ferrill Timothy Madden
ACCOUNTANTS:	Winter & Co Melbury House 34 Southborough Road Bickley Bromley Kent BR1 2EB
BANKERS:	Santander Business Banking Operations Sunderland SR43 4FW

SPIRIT of CARE CHARITY

TRUSTEES' REPORT

For the year ended 30 June 2026

The Trustees present its report and financial statements for the year ended 30 June 2026.

PRINCIPAL AIMS AND OBJECTIVES

The principal objectives of the SPIRIT of CARE CHARITY are:

The relief of those in need, by reason of disability, as well as relief to their families, helpers and carers through the provision of support services, social and recreational facilities and opportunities.

MANAGEMENT STRUCTURE

The SPIRIT OF CARE CHARITY is managed by the trustees and those who served during the year are listed as follows:

Teresa O'Brien	Chair
Brendan Ferrill	Trustee
Timothy Madden	Trustee

The trustees do not receive any remuneration from the charity in their capacity as trustees.

SPIRIT OF CARE CHARITY

TRUSTEES'S REPORT (CONTINUED)

For the year ended 30 June 2026

REVIEW OF THE YEAR

The Charity started operations as a charity with effect from 1 July 2023 having previously provided care services to the local community through a limited company. The Spirit of Care limited company has now been dissolved and ceased trading on 30 June 2023. During the year the Charity continued to provide its community care service and day care service to adults with special needs.

TRUTEES'S RESPONSIBILITIES

The Charity 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 charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees are required to

a) Select suitable accounting policies and then apply them consistently
b) Make judgments and estimates that are reasonable and prudent
c) 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 are disclosed with reasonable accuracy and to enable them to ensure that the financial statements comply with the Charities Act 2022. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees:

Chair - Teresa O'Brien

7th September 2026

SPIRIT OF CARE CHARITY

ACCOUNTANTS' REPORT TO THE TRUSTEES OF SPIRIT OF CARE CHARITY

For the year ended 30 June 2026

In accordance with the engagement instruction, we have compiled the accounts of Spirit of Care Charity for the year ended 30th June 2026, set out on pages 5 to 9 from the accounting records and information and explanations you have given to us.

The accounts are not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

This report is made to you, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to you that we have done so, and state those matters we have agreed to state to you in this 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 partners of the business, for our work, or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute.

As described on page 6, you have approved the accounts for the year ended 30th June 2026 set out on pages 5 to 9 and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

Winter & Co
Chartered Accountants
Melbury House
34 Southborough Road
Bromley
Kent
BR1 2EB

7th September 2026

SPIRIT OF CARE CHARITY

Statement of Financial Activities
For the Year Ended 30 June 2026

Income and expenditure	Notes	Unrestricted funds £	Restricted funds £	2026 total £	2025 total £
Incoming Resources					
Income	3	155,840	2,000	157,840	132,629
Total Incoming Resources		155,840	2,000	157,840	132,629
Resources Expended					
Direct Charitable Expenditure	4	120,862	-	120,862	93,475
Management and Administration	5	20,458	1,740	22,198	23,236
Total Resources Expended		141,320	1,740	143,060	116,711
Net incoming Resources		14,520	260	14,780	15,918
Balance brought forward		46,198	-	46,198	30,280
Balance carried forward		60,718	260	60,978	46,198

SPIRIT OF CARE CHARITY
Balance Sheet
As at 30 June 2026

	Notes		2026	2025
Fixed Assets			£	£
Tangible Assets	6		2,357	2,946
Current Assets				
Cash at bank and in hand		62,197		45,745
Debtors & prepayments		1,926	64,123	1,171
Current liabilities				
Creditors: Amount falling due within one year	7		(5,502)	(3,664)
Net current assets (liabilities)			58,621	43,252
Total assets less current liabilities			60,978	46,198
Accumulated Funds:				
Unrestricted			60,718	46,198
Restricted			260	-
			60,978	46,198

In accordance with the engagement instruction, we approve the accounts set out on pages 5 to 9. We acknowledge our responsibility for the accounts and for providing Winter & Co with all information and explanations necessary for its compilation.

On behalf of the Board of Trustees

Chair - Teresa O'Brien

Approved by the Trustees on 7th September 2026

SPIRIT OF CARE CHARITY

Notes to the Financial Statements
For the year ended 30 June 2026

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) and the Charities Act 2022.

The Charity constitutes a Public Benefit Entity as defined by FRS102.

Due to the level of Reserves the Trustees are of the opinion that the charity will continue to be a going concern. There are no material uncertainties about the charity's ability to continue.

Tangible Fixed assets

Depreciation is calculated to reduce by annual instalments, the cost of Fixed Assets to their estimated

2. Surplus

The surplus is stated after charging	2026 £	2025 £
Depreciation	589	778
Accountancy Fees	1,300	1,300

3. Other Income

	Unrestricted £	Restricted £	2026 £	2025 £
Bank interest received	128	-	128	-
Grant income		2,000	2,000	-
Donations	110	-	110	-
Other trading income	155,602	-	155,602	132,629
	155,840	2,000	157,840	132,629

4. **Direct Charitable Expenses**	Unrestricted £	Restricted £	2026 £	2025 £
Group trip expenses	4,793	-	4,793	2,023
Spirit Club expenses	4,239	-	4,239	3,265
Consulting		-	0	3,455
Seminars and Training	737	-	737	1,046
Care Support and Salaries	106,662	-	106,662	78,729
Transport & Travelling Expenses	4,144	-	4,144	4,479
Registration and Membership Fees	287	-	287	478
	120,862	-	120,862	93,475

5. **Management & Administration**				
Accountancy & Payroll Fees	1,140	-	1,140	1,320
Depreciation	589	-	589	778
Insurance	1,514	-	1,514	969
Rent	1,020	1,740	2,760	2,760
Rates	361	-	361	396
Motor expnses	8,760	-	8,760	9,689
Light and heat	537	-	537	482
IT costs	53	-	53	72
General expenses	4,218	-	4,218	3,254
Repairs and maintenance	297	-	297	1,561
Subcriptions	906	-	906	625
Office costs	650	-	650	668
Telephone and imternet	413	-	413	662
	20,458	1,740	22,198	23,236

SPIRIT OF CARE CHARITY

Notes to the Financial Statements
For the Year Ended 30 June 2026

	Fixed Assets	**Office Equipment**	**Total**
6			
	Cost		
	As at 1 July 2025	4,015	4,015
	Additions	-	-
	As at 30 June 2026	4,015	4,015
	Depreciation		
	As at 1 July 2025	1,069	1,069
	Charge for the year	589	589
	As at 30 June 2026	1,658	1,658
	Net book value		
	As at 30 June 2026	2,357	2,357
	As at 30 June 2025	2,946	2,946

	Creditors	**2026**	**2025**
7		**£**	**£**
	Other creditors & accruals	5,502	3,664

Trustees Remuneration and Benefits

8 The Spirit of Care Charity achieved charitable status with effect from 01 July 2023, having previously operated through a limited company Spirit of Care Ltd.

The trustees didn't receive any remuneration from the Spirit of Care Charity for their duties as trustees .

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On behalf of the board of trustees:

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7th September 2026

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SPIRIT OF CARE CHARITY

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