Charity registration number: 1211996

THE LIVING RECOVERY FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 4 FEBRUARY 2025 TO 31 MARCH 2026

The Living Recovery Foundation
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The Living Recovery Foundation
Trustees' Report For the Period 4 February 2025 to 31 March 2026

The trustees present their report and the financial statements for the period ended 31 March 2026.

Objectives and Activities

Aims and Objectives

The charity's purpose is to support individuals in recovery from addiction by providing structured after care programmes that promote long term healing, emotional resilience, social reconnection, and self worth.

Our activities during the year focused on:

- Supported Housing
- One to one recovery coaching
- Group resilience and emotional regulation sessions
- Peer support and community reconnection programmes
- Life skills and real world tools for independent living
- Drop in support for crisis moments and relapse prevention

These activities directly further our charitable objects and deliver clear public benefit, as required by the Charity Commission.

Public Benefit

Our services reduce harm, improve wellbeing, and support individuals to rebuild stable, meaningful lives after addiction. This benefits not only participants but also families, communities, and wider society.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

As this was our first year of operation, the charity focused on establishing high quality, evidence informed after care services.

Key achievements

- Supported 49 individuals through structured after care programmes.
- Delivered 3700 hours of group and one to one support.
- Established partnerships with local treatment centres, GPs, and housing providers.
- Developed a peer mentor pathway, with 12 participants completing training.
- Launched a community reconnection programme, enabling participants to rebuild social networks.
- Achieved measurable improvements in emotional resilience, confidence, and relapse prevention (based on participant self assessment tools).

Participant outcomes

- 88% of participants remain drug free and are actively engaged in our service

These outcomes demonstrate strong early impact for a first year charity.

Financial Review

Financial Position

Total income for the year was £704,551, primarily from:

- Housing benefit income
- Donation of the property to the charity
- Fundraising and donations
- Maintenance work

Total expenditure was £284,455, with the majority relating to:

- Delivery of after care programmes
- Staff costs for recovery workers and support staff

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Financial Position - continued

- Premises and operational costs
- Support costs allocated across activities

The year ended with a surplus of £420,096, which strengthens reserves for future sustainability.

Reserves Policy

The trustees aim to hold three months of operating costs to ensure continuity of services. At year end, free reserves were £128,434, which is within the target range for a charity of our size.

Going Concern

The trustees consider the charity to be a going concern, supported by secured funding for the next financial year and strong demand for services.

Reference and Administrative Details

Trustees

Christine Parkinson
Christine McEvoy
Joseph O'Donaghue
Caroline Lowery
Theresa Peltier

Charity Number

1211996

Principal Address

1087 London Road
Alvaston
Derby
DE24 8PZ

Independent Examiner

Bev Wakefield
Vibrant Accountancy Limited
The Mill
Lodge Lane
Derby
DE1 3HB

The trustees' report was approved by the board of trustees and signed on its behalf by:

Christine Parkinson (Jul 7, 2026 11:10:40 GMT+1)

Christine Parkinson

Trustee
30 June 2026

The Living Recovery Foundation
Independent Examiner's Report to the Trustees of The Living Recovery Foundation
For the Period 4 February 2025 to 31 March 2026

I report to the trustees on my examination of the accounts of The Living Recovery Foundation (the Trust) for the period 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 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, 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 contents 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.

Vibrant Accountancy Limited
Vibrant Accountancy Limited (Jul 10, 2026 11:50:42 GMT+1)

Bev Wakefield

30 June 2026
Vibrant Accountancy Limited
The Mill
Lodge Lane
Derby
DE1 3HB

The Living Recovery Foundation
Statement of Financial Activities
For the Period 4 February 2025 to 31 March 2026

	Notes	Unrestricted funds	Restricted funds	31 March 2026 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	356,040	24,640	380,680
Charitable activities:				
Supporting individuals in recovery		301,271	-	301,271
Other trading activities	4	22,468	-	22,468
Other	5	132	-	132
		679,911	24,640	704,551
EXPENDITURE ON:				
Charitable activities:	7			
Supporting individuals in recovery		(275,933)	(8,522)	(284,455)
NET INCOME		403,978	16,118	420,096
NET MOVEMENT IN FUNDS		403,978	16,118	420,096
RECONCILIATION OF FUNDS:				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD	16	403,978	16,118	420,096

The notes on pages 8 to 13 form part of these financial statements.

The Living Recovery Foundation
Statement of Financial Position
As At 31 March 2026

	Notes	Unrestricted funds	Restricted funds	31 March 2026 Total funds
		£	£	£
FIXED ASSETS				
Tangible Assets	12	294,901	-	294,901
		294,901	-	294,901
CURRENT ASSETS				
Debtors	13	12,126	-	12,126
Cash at bank and in hand		112,316	16,118	128,434
		124,442	16,118	140,560
Creditors: Amounts Falling Due Within One Year	14	(15,365)	-	(15,365)
NET CURRENT ASSETS (LIABILITIES)		109,077	16,118	125,195
TOTAL ASSETS LESS CURRENT LIABILITIES		403,978	16,118	420,096
NET ASSETS		403,978	16,118	420,096
FUNDS OF THE CHARITY				
Restricted Funds				16,118
Unrestricted Funds				403,978
TOTAL FUNDS	16			420,096

On behalf of the board

Christine Parkinson (Jul 7, 2026 11:10:40 GMT+1)

Christine Parkinson

Trustee
30 June 2026

The notes on pages 8 to 13 form part of these financial statements.

The Living Recovery Foundation
Statement of Cash Flows
For the Period 4 February 2025 to 31 March 2026

	Notes	31 March 2026 £
Cash flows from operating activities		
Net cash generated from operations	1	436,863
Donation of property		(308,429)
Net cash generated from operating activities		128,434
Increase in cash and cash equivalents		128,434
Cash and cash equivalents at beginning of period	2	-
Cash and cash equivalents at end of period	2	128,434

The Living Recovery Foundation
Notes to the Statement of Cash Flows
For the Period 4 February 2025 to 31 March 2026

1. Reconciliation of income to cash generated from operations

	31 March 2026
	£
Net income	420,096
Adjustments for:	
Depreciation of tangible assets	13,528
Movements in working capital:	
Increase in trade and other debtors	(12,126)
Increase in trade and other creditors	15,365
Net cash generated from operations	436,863

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	31 March 2026
	£
Cash at bank and in hand	128,434

3. Analysis of changes in net funds

	As at 4 February 2025	Cash flows	As at 31 March 2026
	£	£	£
Cash at bank and in hand	-	128,434	128,434

1. General Information

The Living Recovery Foundation is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1211996. The principal address is 1087 London Road, Alvaston, Derby, DE24 8PZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have assessed the charity's financial position, cash flow forecasts and reserves. They consider there are no material uncertainties that cast doubt on the charity's ability to continue as a going concern for at least 12 months from the date of approval of the accounts.

2.3. Fund Accounting

Unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for Particular purpose. The aim and us of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particulate purposes. The costs of raising and administering such funds are charged against the specific fund.

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

2.4. Incoming Resources

Income is recognised when, the charity has entitlement to the income, receipt is probable, and the amount can be reliably measured.

Housing benefit income is recognised on an accruals basis, representing amounts due for supported housing and accommodation services provided during the year.

Grants are recognised when the charity is entitled to the funds and conditions are met.

Donations are recognised when received or when the charity becomes entitled to the income.

Trading income from charitable and non-charitable activities is recognised as earned.

2.5. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party.

Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charities objectives.

The charity is not Vat registered, vat on expenditure is included in the appropriate cost categories.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	5% Straight Line
Plant & Machinery	25% Straight Line
Motor Vehicles	25% Reducing Balance
Fixtures & Fittings	25% Straight Line

2.7. Leasing and Hire Purchase Contracts

Operating lease payments are charged to expenditure on a straight-line basis over the lease term.

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	31 March 2026 Total funds
	£	£	£
Donations and gifts	344,993	-	344,993
Grants	11,047	24,640	35,687
	356,040	24,640	380,680

4. Income from Other Trading Activities

	31 March 2026 Unrestricted funds
	£
Income from other trading activities	14,010
Fundraising events	8,458
	22,468

5. Other Income

	31 March 2026 Unrestricted funds
	£
Other income	132

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	31 March 2026
	£
Depreciation of tangible fixed assets - owned	13,528

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	31 March 2026 Total
	£	£	£
Supporting individuals in recovery	170,477	113,978	284,455

8. Support Costs

	31 March 2026 Supporting individuals in recovery
	£
Employee costs	65,027
Premises expenses	15,993
General administration	19,430
Depreciation	13,528
	113,978

9. Independent Examiner's Remuneration

	31 March 2026
	£
Independent examination of the financial statements	2,160

10. Staff Costs

Staff costs were as follows:

	31 March 2026
	£
Wages and salaries	158,726
Social security costs	9,556
Other pension costs	3,826
	172,108

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the period was: 6

12. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
As at 4 February 2025	-	-	-	-	-
Additions	304,000	439	3,830	160	308,429
As at 31 March 2026	304,000	439	3,830	160	308,429
Depreciation					
As at 4 February 2025	-	-	-	-	-
Provided during the period	12,667	43	798	20	13,528
As at 31 March 2026	12,667	43	798	20	13,528
Net Book Value					
As at 31 March 2026	291,333	396	3,032	140	294,901
As at 4 February 2025	-	-	-	-	-

13. Debtors

	31 March 2026
	£
Due within one year	
Other debtors	12,126

14. Creditors: Amounts Falling Due Within One Year

	31 March 2026
	£
Other creditors	893
Taxation and social security	4,650
Accruals and deferred income	9,822
	15,365

15. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the period the charge to the statement of financial activities in respect of defined contribution schemes was £3,826.

At the statement of financial position date contributions of £893 were due to the fund and are included in creditors.

16. **Movement in Funds**

	As at 4 February 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	679,911	(275,933)	403,978
Restricted funds				
Big Lotto	-	20,000	(5,882)	14,118
Foundation Derbyshire	-	2,640	(2,640)	-
Toyota	-	2,000	-	2,000
Total restricted funds	-	24,640	(8,522)	16,118
Total funds	-	704,551	(284,455)	420,096

Big Lotto Grant was received during the year for supporting costs for one staff member and training costs.

Toyota Grant was received for contribution to new windows.

Foundation Derbyshire Grant was received and used in the year to support staff costs.

17. **Transactions with Trustees**

During the year property lease payments were paid to Trustees, these lease payments are considered to be under market value. The amounts paid in the year were £5,850 to Christine Parkinson and £10,350 to Caroline Lowery.

No trustee expenses have been incurred.

18. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

The Living Recovery Foundation
Detailed Statement of Financial Activities
For the Period 4 February 2025 to 31 March 2026

	31 March 2026 Total funds £
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations and gifts	
Donations from individuals	26,959
Donations from organisations	10,204
Grants	307,830
	35,687
	380,680
Charitable Activities:	
Supporting individuals in recovery	
Income from charitable activities	301,271
	301,271
Other trading activities	
Income from other trading activities	
Fundraising events	14,010
	8,458
	22,468
Other	
Other income	132
	132
	704,551
EXPENDITURE ON:	
Charitable Activities:	
Supporting individuals in recovery	
Purchases	(40,981)
Property lease costs	(16,200)
Wages and salaries	(93,715)
Employers NI	(9,556)
Employers pensions - defined contribution schemes	(3,826)
Vehicle running costs	(6,199)
Wages and salaries	(65,011)
Travel expenses	(16)
Rates	(5,708)
Light and heat	(8,187)
Water rates	(2,098)
Computer software, consumables and maintenance	(120)
Repairs, renewals and maintenance	(7,809)
Insurance	(2,567)
Advertising and marketing costs	(198)
Training seminars and workshops	(2,882)
Telecommunications	(835)
Independent examiner's fees	(2,160)
Accountancy fees	(2,765)
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Subscriptions	(94)
Depreciation	(13,528)
	(284,455)
	(284,455)
NET INCOME	420,096