

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Charitable activities	25	4,911,557	-	4,911,557	4,273,316
Other trading activities	27	7,867	-	7,867	11,092
Investments	28	9,409	-	9,409	9,740
Other	29	77,789	-	77,789	65,439
Total income	A	5,006,622	-	5,006,622	4,359,587
Expenditure on:					
Charitable activities	34	4,709,503	-	4,709,503	4,306,879
Total expenditure	B	4,709,503	-	4,709,503	4,306,879
Net income for the year		297,119	-	297,119	52,708
Net income after transfers	A-B	297,119	-	297,119	52,708
Net movement in funds		297,119	-	297,119	52,708
Reconciliation of funds:-					
Total funds brought forward		583,934	3,080	587,014	534,306
Total funds carried forward		881,053	3,080	884,133	587,014

All activities derive from continuing operations

The notes attached on pages 27-41 form an integral part of these accounts.

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2025

Statement of Total Recognised Gains and Losses for the year ended 31 March 2025

	2025	2024
	£	£
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	297,119	52,708
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>297,119</u>	<u>52,708</u>
Net Movement in funds before taxation	<u>297,119</u>	<u>52,708</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>297,119</u>	<u>52,708</u>

The notes attached on pages 27-41 form an integral part of these accounts.

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2025

Clanrye Group Ltd - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025	2024
	£	£
Funds generated in the year as detailed in the SOFA	297,119	52,708
Resources applied on functional fixed assets	(18,773)	(16,272)
Net resources available to fund charitable activities	<u>278,346</u>	<u>36,436</u>

The notes attached on pages 27-41 form an integral part of these accounts.

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	583,926	3,080	587,006	534,298
Recognised gains and losses before transfers	<u>297,119</u>	<u>-</u>	<u>297,119</u>	<u>52,708</u>
	881,045	3,080	884,125	587,006
(From)/To unrestricted revenue funds			-	-
Closing revenue funds	<u>881,045</u>	<u>3,080</u>	<u>884,125</u>	<u>587,006</u>

Revaluation Reserve Fund

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
At 1 April	-	-	-	-
At 31 March	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Share capital and share premium	8	-	8	8
Revenue accumulated funds	881,045	3,080	884,125	587,006
Total funds	<u>881,053</u>	<u>3,080</u>	<u>884,133</u>	<u>587,014</u>

The notes attached on pages 27-41 form an integral part of these accounts.

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2025

Clanrye Group Ltd

Income and Expenditure Account for the year ended 31 March 2025

	2025	2024
	£	£
<i>Income</i>		
Income from operations	4,919,424	4,284,408
Investment income		
Income from investments, other than interest receivable	9,409	9,740
Other operating income	77,789	65,439
Gross income in the year before exceptional items	5,006,622	4,359,587
Gross income in the year including exceptional items	5,006,622	4,359,587
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	4,668,739	4,260,218
Depreciation and amortisation	34,434	40,089
Governance costs	6,330	6,572
Total expenditure in the year	4,709,503	4,306,879
Net income before tax in the financial year	297,119	52,708
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	297,119	52,708
Retained surplus for the financial year	297,119	52,708

All activities derive from continuing operations

In accordance with the provisions of the Co-operative & Community Benefit Societies , the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

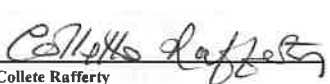


The notes attached on pages 27-41 form an integral part of these accounts.

Clanrye Group Ltd - Balance Sheet as at 31 March 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	10	192,475	208,136
Current assets			
Stocks		1,600	1,600
Debtors	12	670,844	628,336
Cash at bank and in hand		381,841	191,368
Total current assets		<u>1,054,285</u>	<u>821,304</u>
Creditors: amounts falling due within one year	13	<u>(362,627)</u>	<u>(442,426)</u>
Net current assets		691,658	378,878
		<u>884,133</u>	<u>587,014</u>
<i>Net assets</i>			
The total net assets of the charity		<u>884,133</u>	<u>587,014</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	21	D2	3,080	3,080
			3,080	3,080
Unrestricted Funds				
Called up share capital	17		8	8
Unrestricted Revenue Funds	21		881,045	583,926
			881,053	583,934
Designated Funds				
Total charity funds			<u>884,133</u>	<u>587,014</u>

 Collete Rafferty Nicholas McCrickard Ciaran Rafferty
 Director Director Director

Approved by the board of directors on 8 December 2025

The notes attached on pages 27-41 form an integral part of these accounts.

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2025

		2025	2024
		£	£
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>209,246</u>	<u>195,964</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(18,773)	(16,272)
Monies received on sale of equipment			
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>190,473</u>	<u>179,692</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025		190,473	179,692
Cash and cash equivalents at 1 April 2024		191,368	11,676
Overdrafts		-	
Cash at bank and in hand less overdrafts at 31 March		<u>381,841</u>	<u>191,368</u>

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2025

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	297,119	52,708
<i>Adjustments for :-</i>		
Depreciation charges	34,434	40,089
Decrease in stocks	-	-
Net unrealised losses on investment assets	-	-
Decrease in stocks	-	-
Decrease in debtors	(42,508)	206,173
Increase in creditors, excluding loans	(79,799)	(103,006)
Net cash provided by operating activities	A	195,964

Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand at for the year ended 31 March 2025	381,841	191,368
Notice deposits - (less than 3 months)	-	-
Overdrafts facility repayable on demand	-	-
Total cash and cash equivalents	381,841	191,368

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2025

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2025 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	191,368	190,473	381,841
Overdrafts repayable on demand	-	-	-
Total	<u>191,368</u>	<u>190,473</u>	<u>381,841</u>

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Revenue Grant income receivable from the Department of Employment and Learning comprises amounts receivable in respect of training services given to trainees and work done in assisting trainees to find employment. Other income includes Disability Support Services and Social Enterprise Programme. These projects are independently funded and are managed by Clanrye Group Ltd.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2025

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows :

Leasehold land and buildings	4 % straight line (over period of lease)
Equipment and fittings	25 % straight line
Computer equipment	25 % straight line
Motor vehicles	25 % straight line

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2025

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significance of financial instruments to the charity's position.

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2025

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	34,434	40,089
Pension costs	103,838	80,339
Auditors' remuneration	6,330	6,572
	<u>144,602</u>	<u>127,000</u>

6 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	3,394,289	2,915,377
Employer's contribution to defined contribution pension schemes	103,838	80,339
Total salaries, wages and related costs	<u>3,498,127</u>	<u>2,995,716</u>

The average number of full time staff employed in the year was 149 129

Neither the directors nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

7 Defined contribution pension schemes

The Charity operates a defined contribution pension scheme, the costs of which are shown above.

8 Remuneration and payments to Directors and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
DAERA	1,634	-	-	-
Total	<u>1,634</u>	<u>-</u>	<u>-</u>	<u>-</u>
			2025	2024
			£	£
These deferrals are included in creditors			<u>-</u>	<u>1,634</u>

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2025

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	381,035	301,919	910	683,864
Additions	-	18,773	-	18,773
Disposals	-	-	-	-
At 31 March 2025	381,035	320,692	910	702,637
Depreciation				
At 1 April 2024	205,926	269,422	380	475,728
Charge for the year	14,214	19,991	229	34,434
On disposals	-	-	-	-
At 31 March 2025	220,140	289,413	609	510,162
Net book value				
At 31 March 2025	160,895	31,279	301	192,475
At 31 March 2024	175,109	32,497	530	208,136

11 Stocks & Work in Progress

	2025	2024
	£	£
Stocks before write downs	1,600	1,600
	<u>1,600</u>	<u>1,600</u>

12 Debtors

	2025	2024
	£	£
Trade debtors	389,115	415,662
Other debtors	281,729	212,674
	<u>670,844</u>	<u>628,336</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	-	-
Trade creditors	48,947	107,159
Deferred Income - Unrestricted & designated funds	-	1,634
Other creditors	313,680	333,633
	<u>362,627</u>	<u>442,426</u>

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2025

14 Loans to trustees included in debtors

There are no loans to directors included in debtors.

15 Guarantees made by the charity on behalf of trustees

There are no guarantees made by the charity on behalf of the directors

16 Contingent liabilities

The company has obligations under standard terms of assistance to repay amounts received as capital grants, in the event of breach of or non-compliance with the conditions of the agreement.

17 Share capital

	Nominal value	2025 Number	2025 £	2024 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	8	8	8
			<u>8</u>	<u>8</u>

18 Income and Expenditure account summary

	2025 £	2024 £
At 1 April 2024	587,007	534,299
Surplus after tax for the year	297,119	52,708
At 31 March 2025	<u>884,126</u>	<u>587,007</u>

19 Post balance sheet events

Clanrye are fortunate that as a Charity their funding has not been affected in the short term by the current cost of living crisis although their ability to manage the various programmes may be impacted as the cost of providing services has increased. In summary the directors are confident that the business will be able to continue operating as a viable going concern for the foreseeable future.

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2025

20 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	192,475	-	-	192,475
Current Assets	1,051,205	-	3,080	1,054,285
Current Liabilities	(362,627)	-	-	(362,627)
	881,053	-	3,080	884,133
At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	208,136	-	-	208,136
Current Assets	818,224	-	3,080	821,304
Current Liabilities	(442,425)	-	-	(442,425)
	583,935	-	3,080	587,015

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfers between funds in 2025 £	Funds carried forward to 2026 £
		See Note 22		
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	583,934	297,119	-	881,053
Total unrestricted and designated funds	583,934	297,119	-	881,053
Total charity funds	583,934	297,119	-	881,053

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2025

22 Analysis of movements in funds over the year as shown in Note 21

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	5,006,622	(4,709,503)	-	297,119
	<u>5,006,622</u>	<u>(4,709,503)</u>	<u>-</u>	<u>297,119</u>

23 The purposes for which the funds are

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

24 Ultimate controlling party

The charity is under the control of its legal members.

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

25 Charitable income from funders

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Contractual payments from public bodies to fund charitable activities				
DFE Training Income	1,184,610	-	1,184,610	1,029,231
Sports NI	-	-	-	24,928
Positive Directions	-	-	-	-
Family Foundations	-	-	-	-
Regener8	102,381	-	102,381	163,160
Disability Support Services	2,028,596	-	2,028,596	1,479,858
Employ Me	1,149,011	-	1,149,011	1,071,608
Carers First	99,999	-	99,999	100,000
LMP/WRES Income	51,317	-	51,317	44,441
Social Prescribing	-	-	-	19,438
IDVERDE Project	-	-	-	-
SHSCT Independent Living	21,766	-	21,766	53,810
Other Projects	273,877	-	273,877	286,842
Total contractual payments from public bodies	4,911,557	-	4,911,557	4,273,316
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total Charitable income from funders:-				
Current year - income from funders	4,911,557	-	4,911,557	4,273,316

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

26 Total Income from charitable activities

<i>Current year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2025	2025	2025	2024
		£	£	£	£
	Income from funders	4,911,557	-	4,911,557	4,273,316
	Total from charitable activities	4,911,557	-	4,911,557	4,273,316

27 Income from other, non charitable, trading activities

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2025	2025	2025	2024
		£	£	£	£
	Trading activities to raise funds for the charity	1,852	-	1,852	3,312
	Income from fundraising events	6,015	-	6,015	7,780
	Total from other activities	7,867	-	7,867	11,092

28 Investment income

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2025	2025	2025	2024
		£	£	£	£
	Property Rental Income	9,409	-	9,409	9,740
	Total investment income	9,409	-	9,409	9,740

29 Other income and gains

<i>Current year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2025	2025	2025	2024
		£	£	£	£
	Sundry other income	77,789	-	77,789	65,439
	Total other income	77,789	-	77,789	65,439

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

30 Expenditure on charitable activities - Direct spending

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2025	2025	2025	2024
		£	£	£	£
Current Year					
Gross wages and salaries - charitable activities		3,394,289	-	3,394,289	2,915,377
Defined benefit pension costs - charitable activities		103,838	-	103,838	80,339
Travel and Subsistence - Charitable Activities		29,735	-	29,735	45,230
Training and development		27,314	-	27,314	11,061
External training providers		19,662	-	19,662	105,066
Visa and graduation expenses		2,307	-	2,307	617
Programme outings		9,006	-	9,006	3,627
Moderation		-	-	-	-
P&R Diversity		114	-	114	176
Regener8 Individual led community improvement		23	-	23	6
Total direct spending	B2a	3,586,288	-	3,586,288	3,161,499
Prior Year					
		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		2024
		2024	2024	2024	£
		£	£	£	
Gross wages and salaries - charitable activities		2,915,377	-	2,915,377	
Defined benefit pension costs - charitable activities		80,339	-	80,339	
Travel and Subsistence - Charitable Activities		45,230	-	45,230	
Training and development		11,061	-	11,061	
External training providers		105,066	-	105,066	
Visa and graduation expenses		617	-	617	
Programme outings		3,627	-	3,627	
P&R Diversity		176	-	176	
Regener8 Individual led community		6	-	6	
Total direct spending	B2a	3,161,499	-	3,161,499	

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Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

31 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2025	2025	2025	2024
		£	£	£	£
	Cost of goods for primary purpose trading - Including movement in stock for goods	68,485	-	68,485	106,794
	Training allowances	-	-	-	-
	Course fees	28,693	-	28,693	21,841
	Total charitable trading costs B2b	97,178	-	97,178	128,635

<i>Prior Year</i>		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
		2024	2024	2024
		£	£	£
	Cost of goods for primary purpose trading - Including movement in stock for goods	106,794	-	106,794
	Training allowances	-	-	-
	Course fees	21,841	-	21,841
	Total charitable trading costs B2b	128,635	-	128,635

32 Support costs for charitable activities

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2025	2025	2025	2024
		£	£	£	£
	Premises Expenses				
	Rates and water charges	151,806	-	151,806	149,243
	Room Hire	7,328	-	7,328	7,349
	Light heat and power	51,959	-	51,959	43,057
	Premises repairs, renewals and maintenance	42,543	-	42,543	23,669
	Other Premises Costs	-	-	-	-
	Property insurance	89,541	-	89,541	88,365
	Administrative overheads				
	Telephone, fax and internet	71,974	-	71,974	70,376
	Postage	1,150	-	1,150	772
	Equipment expenses	33,696	-	33,696	32,287
	Health and safety costs	3,831	-	3,831	2,687
	Sundry expenses	483	-	483	2,733
	Motor expenses	68,478	-	68,478	64,304
	Computer expenses and subscriptions	38,318	-	38,318	42,073
	Profit on disposal of fixed assets	-	-	-	-
	Charitable contributions	-	-	-	-

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Professional fees paid to advisors other than the auditor or examiner

Legal fees	-	-	-	-
Consultancy fees	417,639	-	417,639	420,932

Financial costs

Bank charges	4,098	-	4,098	22,237
Depreciation & Amortisation in total for	34,434	-	34,434	40,089

Support costs before reallocation	1,019,707	-	1,019,707	1,010,173
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Total support costs - Current Year	1,019,707	-	1,019,707	1,010,173
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The basis of allocation of costs between activities is described under accounting policies

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
<i>Premises Expenses</i>			
Room Hire	7,349	-	7,349
Premises repairs, renewals and maintenance	23,669	-	23,669
Property insurance	88,365	-	88,365
<i>Administrative overheads</i>			
Telephone, fax and internet	70,376	-	70,376
Equipment expenses	32,287	-	32,287
Health and safety costs	2,687	-	2,687
Motor expenses	64,304	-	64,304
Computer expenses and subscriptions	42,073	-	42,073
<i>Professional fees paid to advisors other</i>			
Consultancy fees	420,932	-	420,932
<i>Financial costs</i>			
Bank charges	22,237	-	22,237
Depreciation & Amortisation in total for	40,089	-	40,089
Support costs before reallocation	1,010,173	-	1,010,173
Total support costs - Prior Year	1,010,173	-	1,010,173

The basis of allocation of costs between activities is described under accounting policies

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Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

33 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Auditor's fees	6,330	-	6,330	6,572
Total Governance costs	6,330	-	6,330	6,572

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Auditor's fees	6,572	-	6,572
Total Governance costs	6,572	-	6,572

34 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	3,586,288	-	3,586,288	3,161,499
Total charitable trading costs	B2b	97,178	-	97,178	128,635
Total support costs	B2d	1,019,707	-	1,019,707	1,010,173
Total Governance costs	B2e	6,330	-	6,330	6,572
Total charitable expenditure	B2	4,709,503	-	4,709,503	4,306,879

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	B2a	3,161,499	-	3,161,499
Total charitable trading costs	B2b	128,635	-	128,635
Total support costs	B2d	1,010,173	-	1,010,173
Total Governance costs	B2e	6,572	-	6,572
Total charitable expenditure	B2	4,306,879	-	4,306,879

Clanrye Group Ltd

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classified by activity and not by conventional nominal descriptions.

35 Analysis of income by activity

	SOFA ref	2025 £	2024
Activity			
Income from charitable activities			
Positive Directions		-	-
Family Foundations		-	-
Disability Support Services		1,479,858	1,479,858
Employ Mc		1,071,608	1,071,608
Other Income		1,721,850	1,721,850
Total Income from charitable activities	A2	4,911,557	4,273,316
Income from other, non charitable, trading activities			
Fundraising Income		7,780	7,780
Counter Sales		3,312	3,312
Total Income from other, non charitable, trading activities	A3	7,867	11,092
Summary of Total Income, including the items above			
Charitable activities	A2	4,911,557	4,273,316
Other activities	A3	7,867	11,092
Investment income	A4	9,409	9,740
Other income	A5	77,789	65,439
Total income as shown in the SOFA	A	5,006,622	4,359,587
Categories of income			
Income from exchange transactions		5,006,622	4,359,587

36 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
Positive Directions					
Direct costs	-	-	-	-	-
Charitable trading costs	-	-	-	-	-
Premises expenses	-	-	-	-	-
Administrative overheads	-	-	-	-	-
Professional fees	-	-	-	-	-
Financial costs	-	-	-	-	-
Audit fees	-	-	-	-	900
Total Positive Directions	-	-	-	-	900

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Activity analysis of Income and expenditure for the for the year ended 31 March 2025

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
<i>Family Foundations</i>					
Direct costs	-	-	-	-	-
Charitable trading costs	-	-	-	-	-
Premises expenses	-	-	-	-	7,711
Administrative overheads	-	-	-	-	-
Professional fees	-	-	-	-	-
Financial costs	-	-	-	-	-
Audit fees	-	-	-	-	824
Total Family Foundations	-	-	-	-	8,535

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
<i>Disability Support Services</i>					
Direct costs	1,333,904	-	-	1,333,904	972,244
Charitable trading costs	478	-	-	478	125
Premises expenses	-	41,638	-	41,638	27,462
Administrative overheads	-	35,689	-	35,689	36,135
Professional fees	-	177,380	-	177,380	305,878
Financial costs	-	8,906	-	8,906	20,306
Audit fee	-	2,261	-	1,711	1,711
Total Disability Support Services	1,334,382	265,874	-	1,599,706	1,363,861

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
<i>Employ Me</i>					
Direct costs	945,263	-	-	945,263	882,837
Charitable trading costs	22,614	-	-	22,614	10,794
Premises expenses	-	135,643	-	135,643	149,900
Administrative overheads	-	68,469	-	68,469	47,677
Professional fees	-	2,829	-	2,829	3,320
Financial costs	-	865	-	865	4,099
Audit fee	-	1,675	-	1,675	-
Total Employ Me	967,877	209,481	-	1,177,358	1,088,627

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Activity analysis of Income and expenditure for the for the year ended 31 March 2025

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
<i>Other Income</i>					
Direct costs	1,307,121	-	-	1,307,121	1,306,418
Charitable trading costs	74,086	-	-	74,086	117,716
Premises expenses	-	165,896	-	165,896	144,321
Administrative overheads	-	113,772	-	113,772	131,420
Professional fees	-	239,859	-	239,859	111,734
Financial costs	-	28,761	-	28,761	37,921
Total Other Income	1,381,207	548,288	-	1,929,495	1,849,530

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Positive Directions	-	-	-	-	900
Total Family Foundations	-	-	-	-	8,535
Total Disability Support Services	1,334,382	265,874	-	1,599,706	1,363,861
Total Employ Me	967,877	209,481	-	1,177,358	1,088,627
Total Other Income	1,381,207	548,288	-	1,929,495	1,849,530
Total Governance costs as detailed in Note 33	-	6,330	-	6,330	6,572
Total charitable expenditure	3,683,466	1,029,973	-	4,712,889	4,318,025

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 34

Analysis of support and governance costs by charitable activities

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Activity analysis of Income and expenditure for the for the year ended 31 March 2025

Activity	Governance £	Finance £	Human Resources £	Other Overheads £	Total £
Governance costs	6,330	-	-	-	6,330
Positive Directions	-	-	-	-	-
Family Foundations	-	-	-	-	-
Disability Support Services	-	8,906	-	256,968	265,874
Other Income	-	28,761	-	519,527	548,288
Grand Total	6,330	38,532	-	985,111	1,029,973

37 Analysis of non charitable expenditure by activity

Activity

<i>Governance costs</i>	Governance costs 2025 £	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 33	6,330	6,572

38 Carrying value of work in progress analysed between activities

	2025 £	2024 £
Other Income	1,600	1,600

