

The Beeches Resource Centre
Annual Report and Unaudited Financial Statements
for the financial year ended 31 December 2024

The Beeches Resource Centre

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The Beeches Resource Centre
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	James Wilson Jonathan Wilson
Company Secretary	James Wilson
Charity Number in Northern Ireland	103707
Company Registration Number	NI024481
Principal Address	11 Lurgan Road Aghalee Craigavon Co. Armagh BT67 0DD Northern Ireland
Independent Examiner	McCleary & Company Ltd Garvey Studios 14 Longstone Street Lisburn BT28 1TP
Principal Bankers	Danske Bank 45-48 High Street Portadown BT62 1LB
Solicitors	Mills Selig Solicitors 21 Arthur Street Belfast BT1 4GA

The Beeches Resource Centre TRUSTEES' REPORT

for the financial year ended 31 December 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of The Beeches Resource Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

The charity's objectives and principal activities are to:

1 Advance education by providing opportunities for unemployed people who are learning disabled to participate in programmes of integrated directed training and practical work experience for periods in each case not exceeding twelve months.

2 Promote the relief of those individuals with profound learning difficulties who are unable to undertake vocational training by the provision of therapeutic facilities and activities.

Public Benefit

Purpose 1: The direct benefits which flows from this purpose include improved quality of life, more developed educational and social skills, better health and wellbeing, reduced stress on the disabled beneficiary and their family, a more independent life with greater integration with wider society with opportunities to have a more fulfilled family life, to study, work and be part of the community. Potentially the disabled beneficiary could be exposed to some risk, but benefits gained in terms of independence and self-confidence and improved quality of life far outweigh any real or potential risk. Risk is mitigated by good support planning including contingency plans. These benefits are evidenced through feedback from beneficiaries and their families together with statutory agencies and the other organisations we work with. The beneficiaries are people with learning disabilities in Northern Ireland.

Purpose 2: The direct benefits which flow from this purpose include stimulating beneficiaries with profound learning difficulties who would not otherwise be stimulated or have the opportunity to develop; this can be demonstrated through improved quality of life, better health and wellbeing, reduced stress and beneficiaries with profound learning disabilities not having to travel long distances to receive this level and quality of care. The beneficiaries are people with profound learning disabilities in Northern Ireland. No harm arises from this purpose. Trustees and Employees are required to declare any conflict of interest that might arise.

ACHIEVEMENT AND PERFORMANCE- April 2024 - March 2025

The following information is evidence of the Beeches Resource Centre's ongoing activities and benefits as related to our stated purposes.

In setting our objectives and planning our activities for the year the trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

To this end the Centre has sought to use a wide range of local individuals and organisations to provide practical and informative advice, provides a diverse range on on-site activities and events that encourage each client to make and nourish social connections with friends and peers and to take care of their mental and physical health.

The Beeches Resource Centre

TRUSTEES' REPORT

for the financial year ended 31 December 2024

Activities with External Providers:

- ACR 21 facilitated by Noel Lyons, Waste Promotions Officer
noel.lyons@arc21.org.uk

Workshops:

- o Halfmoon cushions
- o Flower making
- o Bag making
- Heatly Restart workshop, Jenny Groves Training & Administration Co-ordinator:
- o Food and mood
- o Self-Care
- o Introduction to Understanding the Importance of Sleep
- Menopause seminar with Caroline McGarth
- Online Safety workshop with Caroline McGarth
- Music with Hanna
- Six Weeks Programme of Arts Encounter, Theatre without Walls with Christine Nelson from Island Arts Centre Lisburn & Castlereagh City Council

Objectives:

- Enhance Self-Expression: Empower participants to express themselves creatively through dance and drama, encouraging communication and emotional expression.
- Improve Physical and Mental Well-being: Promote physical activity, coordination, and mental stimulation through structured dance and drama exercises.
- Foster Social Interaction: Provide a supportive environment for participants to interact, collaborate, and build friendships, reducing social isolation.
- Build Confidence: Encourage participants to take on roles and express themselves in front of others, boosting self-esteem and confidence.
- Celebrate Diversity: Create an inclusive space that respects and celebrates the diverse abilities and experiences of all participants.
- C&J Farm:
 - o C&J Farms brought animals to the Centre. Clients had the opportunity to interact with various farm animals, enhancing their understanding of animals.
- Cultural Take Out, provided by the Irish Linen Centre/Lisburn Museum. Clients designed mosaic coasters, learning about history and craftsmanship.
- Loan Box. A loan box from the Irish Linen Centre/Lisburn Museum contained household items from the past. Clients explored these items, learning about historical living.
- Tom the Music Man:
 - o A music and dance session where clients sang and danced along to their favourite songs. This activity helped improve coordination, memory, and overall emotional wellbeing.
- Empathy Creations, with Nicky T., funded by AVH.

Activities for New Skills and Wellbeing Improvement:

- Walk this May
 - o Clients participated in a community-based event, walking laps outside and at the local park to promote physical activity and wellbeing.
- Ice Cream Van
 - o Organised by Kyle, this activity involved enjoying ice cream on a warm day. It promoted social interaction and enjoyment in a relaxed setting.
- Pebble Art
 - o Clients engaged in creating pebble art while learning about recycling. This activity promoted creativity, mindfulness, and environmental awareness.
- World Art Day
 - o Clients participated in a collaborative 4-piece art project using various mediums. This helped develop creative skills and provided an opportunity for self-expression.
- Earth Day
 - o Clients took part in a scavenger hunt, art creation, and worksheets related to Earth Day. The activity encouraged environmental awareness and fostered a sense of community.
- Farm Project
 - o Clients learned about farm animals, farming equipment, and how vegetables are grown. This was an educational project that boosted knowledge about agriculture and sustainability.
- Easter Baking
 - o Clients baked and decorated Easter-themed treats, including cheesecake cups, Malteser traybakes, and fairy cakes. This promoted teamwork, creativity, and an appreciation for cooking.

The Beeches Resource Centre

TRUSTEES' REPORT

for the financial year ended 31 December 2024

- Quarterly Newsletter Project
- o Clients are involved in producing a quarterly newsletter that helps improve their computer skills while allowing them to share their experiences with the community and families. This project boosts digital literacy and socialisation skills and provides a sense of accomplishment.

As well as these events, Centre staff follow an in-house programme of varied activities and events designed to support the development and maintenance of key personal, daily living, and social skills of our clients. They help to build the participants' confidence and cover a variety of disciplines including communication, healthy living, mental health, and mindfulness.

The needs and progress of each client is assessed continuously, and regular reviews are held to discuss and review the personal and social development of each client as well as any challenges they face and changes in need that may affect their placement.

Future

We remain mindful that both statutory and voluntary community services face serious challenges in respect of both long-term funding and recruitment and retention of staff.

Our key action for the next year will be to continue to focus on recruitment and retention of staff to ensure the service's sustainability through a robust and well led staff team.

Objectives

FINANCIAL REVIEW

Financial Position

The Beeches operates in an economic environment of financial insecurity for many organisations in the voluntary and community sector. While the Beeches enjoys the continuing financial support of our principal funder (South Eastern Health and Social Care Trust), this support is reviewed annually and this structural uncertainty regarding long-term financial security makes service development an ongoing challenge. Sound corporate governance and adherence to financial management good practice has resulted in a positive outcome for the period.

Principal funding sources

Aside from a small proportion of income generated via the sale of goods, the principal funding sources for the charity are by way of grant income. These are detailed in the notes to the Financial Statements.

Investment policy

Except for retaining reserves each year most of the charity's funds are to be used for continuing operation so there are few funds available for long term investment. The trustees have decided that the likely return on any investment would not make it prudent to commit any funds at this time to long term investments.

Reserves policy

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be for 3 months. Expenditure for 2024 is £357,546, therefore the target is between £85K and £95K in general funds. This level of reserves is needed to meet the working capital requirements of the charity and the trustees are confident that at this level we would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of liquid funds available to the charity is £139,499 which falls well within the target range. In the short term the trustees have also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 17 May 1990. The company has a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Beeches Resource Centre TRUSTEES' REPORT

for the financial year ended 31 December 2024

Organisational structure

Under the requirements of the Memorandum and Articles of Association the Subscribers to the articles shall be members of the Company. The Beeches Resource Centre has a Board of Members of not less than three members (a quorum). Members are approved by the directors. Members may leave at any time by giving the required notice. Membership is not transferable and ceases on death.

Under the requirements of the Memorandum and Articles of Association there shall be no less than two directors. The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as Directors of the Company.

Directors may exercise all the powers of the Company. At present there are two trustees. They have overall responsibility for strategic planning, policy development, risk management and financial governance. The trustees delegate authority to a Registered Manager for day-to-day administration of these matters.

The Registered Manager has responsibility for managing all day-to-day operations and service delivery processes in accordance with the charity's stated purposes.

Induction and training of new trustees

New Trustees are invited to an induction meeting to familiarise themselves with the charity and the context within which it operates. These are facilitated by an existing director of the Company, they cover:

- The obligations of the Board of Trustees.
- The content of the Memorandum and Articles of Association.
- The Committee and decision-making processes.
- Current financial position.
- Plans and objectives.

Candidates are encouraged to attend a series of quarterly management meetings to familiarise themselves with the work before committing themselves to the role if this is agreed as appropriate. Trustees are encouraged to attend appropriate training events in-house and external, where these will facilitate the undertaking of their role.

Related parties

Related Party transactions are shown at note 18 on the Financial Statements.

Structure, Governance and Management

Structure

Risk Management: The trustees have undertaken a review of the risks to which the charity is exposed. Systems or procedures have been established to mitigate the risks the charity faces. These include having in place a Risk Framework and Risk Register. The trustees delegate elements of the risk management process to the Registered Manager and her management team, while retaining responsibility to review and consider key aspects of the process and results. Trustees retain responsibility to monitor the charity's corporate governance systems. Trustees recognise that a sound internal control system, embedded in operational activities, that is responsive to internal and external changes and immediately addresses identified control weaknesses is a key and essential component of risk management.

Identified principal risks include:

- " Governance
- " Operational
- " Financial
- " External
- " Compliance (law or regulation)

The Beeches Resource Centre TRUSTEES' REPORT

for the financial year ended 31 December 2024

Key controls used by the charity include:

- " Formal agendas, minutes, and action plans for all trustee/management activity.
- " Strategic planning, budgeting, and management accounting.
- " Established organisational structure, lines of reporting, segregation, and delegation of duties.
- " Formal written policies and procedures for HR, finance, risk management, health and safety etc.
- " Clear authorisation and approval levels.

Data Protection and Information: The trustees are very conscious of their responsibilities regarding the use and protection of data in relation to client personal data and its appropriate use. The trustees are satisfied that appropriate actions have been taken and policies are in place to ensure that as far as possible, the charity is compliant with the requirements of GDPR.

Uncertainties: The charity's operational funding relies on a single statutory source. We are encouraged that a new assembly is in place. However, this has not yet translated into a published programme for government, and we await details about the regional strategy for delivery of health and social care services in the future. As such, our funding continues to be renewed on a year-to-year basis. The charity has a good reputation, has consistently excellent monitoring reports from RQIA and its services and programmes are effective and highly valued by its beneficiaries. The trustees believe the charity has an excellent management team, strong staff, and good governance protocols.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £193,956 (2023 - £183,490) and liabilities of £20,342 (2023 - £11,567). The net assets of the charity have increased by £1,691.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Beeches Resource Centre subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 25 September 2025 and signed on its behalf by:



James Wilson
Trustee

The Beeches Resource Centre
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

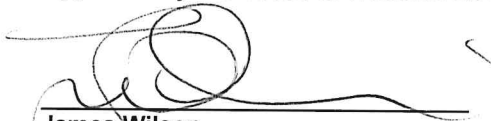
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. 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.

Approved by the Board of Trustees on 25 September 2025 and signed on its behalf by:



James Wilson
Trustee

The Beeches Resource Centre

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE BEECHES RESOURCE CENTRE

I have examined the financial statements of the charity for the financial year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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 financial statements to be reached.



John McCleary FCA
MCCLEARY & COMPANY LTD
Garvey Studios
14 Longstone Street
Lisburn
BT28 1TP

Date: 25 September 2025

The Beeches Resource Centre
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Income					
Donations and legacies	3.1	358,679	358,679	333,860	333,860
Other income	3.2	558	558	68	68
Total income		359,237	359,237	333,928	333,928
Expenditure					
Charitable activities	4.1	357,546	357,546	297,054	297,054
Net income/(expenditure)		1,691	1,691	36,874	36,874
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		1,691	1,691	36,874	36,874
Reconciliation of funds:					
Total funds beginning of the year	16	171,923	171,923	135,049	135,049
Total funds at the end of the year		173,614	173,614	171,923	171,923

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

The Beeches Resource Centre
BALANCE SHEET
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	10	34,115	18,675
Current Assets			
Debtors	11	60,414	44,766
Cash at bank and in hand		99,427	120,049
		159,841	164,815
Creditors: Amounts falling due within one year	12	(20,342)	(11,567)
Net Current Assets		139,499	153,248
Total Assets less Current Liabilities		173,614	171,923
Funds			
General fund (unrestricted)		173,614	171,923
Total funds	16	173,614	171,923

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 25 September 2025 and signed on its behalf by



James Wilson
Trustee

The Beeches Resource Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

The Beeches Resource Centre is a charity incorporated in Northern Ireland. The registered office of the charity is 11 Lurgan Road Aghalee, Craigavon, Co. Armagh, BT67 0DD, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	10% Reducing balance
Fixtures, fittings and equipment	-	25% Straight line and 25% Reducing balance

Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

The Beeches Resource Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

3. INCOME		Unrestricted Funds		Restricted Funds	2024	2023	
3.1 DONATIONS AND LEGACIES		£		£	£	£	
	Donations and legacies	358,679	-		358,679	333,860	
3.2 OTHER INCOME		Unrestricted Funds		Restricted Funds	2024	2023	
		£		£	£	£	
	Other income	558	-		558	68	
4. EXPENDITURE		Direct Costs		Other Costs	Support Costs	2024	2023
4.1 CHARITABLE ACTIVITIES		£		£	£	£	£
	Expenditure on charitable activities	128,978	-	228,568	357,546	297,054	
4.2 SUPPORT COSTS				Charitable Activities	2024	2023	
				£	£	£	
	Accountancy and legal fees			2,544	2,544	3,024	
	Staff training			435	435	1,858	
	Pensions			3,160	3,160	3,785	
	Social security			11,933	11,933	5,972	
	Wages			206,273	206,273	179,554	
	Protective clothes & catering			1,419	1,419	1,445	
	Transport costs			2,804	2,804	6,381	
				228,568	228,568	202,019	

The Beeches Resource Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2024 £	2023 £
Accountancy and legal fees	100%	2,544	3,024
Staff training	100%	435	1,858
Pensions	100%	3,160	3,785
Social security	100%	11,933	5,972
Wages	100%	206,273	179,554
Protective clothes & catering	100%	1,419	1,445
Transport costs	100%	2,804	6,381
		<u>228,568</u>	<u>202,019</u>

6. NET INCOME

	2024 £	2023 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	11,703	5,472
Operating lease rentals - Motor vehicles	<u>3,685</u>	<u>5,760</u>

7. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Sundry income	<u>558</u>	<u>68</u>

8. INTEREST PAYABLE AND SIMILAR CHARGES

	2024 £	2023 £
On bank loans and overdrafts	<u>268</u>	<u>270</u>

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2024 Number	2023 Number
Direct care staff	8	6
Management and admin	3	3
	<u>11</u>	<u>9</u>

The staff costs comprise:

	2024 £	2023 £
Wages and salaries	206,273	179,554
Social security costs	11,933	5,972
Pension costs	3,160	3,785
	<u>221,366</u>	<u>189,311</u>

The Beeches Resource Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2024	124,396	122,423	246,819
Additions	-	27,143	27,143
At 31 December 2024	<u>124,396</u>	<u>149,566</u>	<u>273,962</u>
Depreciation			
At 1 January 2024	118,860	109,284	228,144
Charge for the financial year	554	11,149	11,703
At 31 December 2024	<u>119,414</u>	<u>120,433</u>	<u>239,847</u>
Net book value			
At 31 December 2024	<u><u>4,982</u></u>	<u><u>29,133</u></u>	<u><u>34,115</u></u>
At 31 December 2023	<u><u>5,536</u></u>	<u><u>13,139</u></u>	<u><u>18,675</u></u>
11. DEBTORS		2024	2023
		£	£
Trade debtors		742	1,523
Other debtors		51,945	38,175
Prepayments and accrued income		7,727	5,068
		<u>60,414</u>	<u>44,766</u>
12. CREDITORS		2024	2023
Amounts falling due within one year		£	£
Trade creditors		1,228	3,473
Taxation and social security costs (Note 13)		2,745	3,099
Other creditors		11,759	895
Accruals and deferred income		4,610	4,100
		<u>20,342</u>	<u>11,567</u>
13. TAXATION AND SOCIAL SECURITY		2024	2023
		£	£
Creditors:			
PAYE / NI		<u>2,745</u>	<u>3,099</u>
14. PENSION COSTS - DEFINED CONTRIBUTION			

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. Pension costs amounted to £3,160 (2023 - £3,785).

The Beeches Resource Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

15. RESERVES

	2024 £	2023 £
At the beginning of the year	171,923	135,049
Surplus for the financial year	1,691	36,874
	<u>173,614</u>	<u>171,923</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 January 2023	135,049	135,049
Movement during the financial year	36,874	36,874
	<u>171,923</u>	<u>171,923</u>
At 31 December 2023	171,923	171,923
Movement during the financial year	1,691	1,691
	<u>173,614</u>	<u>173,614</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2024 £
Unrestricted funds					
Unrestricted General	171,923	359,237	357,546	-	173,614
Total funds	<u>171,923</u>	<u>359,237</u>	<u>357,546</u>	<u>-</u>	<u>173,614</u>

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	34,115	159,841	(20,342)	173,614
	<u>34,115</u>	<u>159,841</u>	<u>(20,342)</u>	<u>173,614</u>

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

18. RELATED PARTY TRANSACTIONS

During the year the Charity had the following related party transactions with The Beeches Professional and Therapeutic Services Limited.

Rent of £23,000 (2023: £23,000) and Management Charges of £7,874 (2023: £7,874) were charged to the charity.

At the balance sheet date, the net amount due from The Beeches Professional and Therapeutic Services Limited was £40,512 (2023: £38,175).

THE BEECHES RESOURCE CENTRE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

The Beeches Resource Centre
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the financial year ended 31 December 2024

	2024 £	2023 £
Income	358,679	333,860
Expenses		
Wages and salaries	206,273	179,554
Social security costs	11,933	5,972
Staff defined contribution pension costs	3,160	3,785
Staff training	435	1,858
Establishment costs	47,906	46,831
Protective clothing and catering	1,419	1,445
Cleaning	3,199	5,095
Security and maintenance	41,001	8,835
Printing, postage and stationery	1,243	1,109
Telephone and software costs	3,954	8,509
Hire of equipment	1,804	1,592
Motor vehicle leasing	3,685	5,760
Motor expenses	2,804	6,381
Legal and professional	11,278	9,604
Accountancy	2,544	3,024
Staff welfare	1,262	828
General expenses	1,675	1,130
Depreciation	11,703	5,472
	<u>357,278</u>	<u>296,784</u>
Finance		
Bank interest paid	268	270
Miscellaneous income		
Sundry income	558	68
Net surplus	<u><u>1,691</u></u>	<u><u>36,874</u></u>