

# COMMUNITY CARE OPTIONS

England & Wales · Charity number 1013819

## Details

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Other names	COMCO
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02642512</a>
Registered	1992-08-20
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Community Care Options  
1-3 The Courtyard  
Calvin Street  
Bolton  
BL1 8PB

**Phone** 01204360220

**Email** [support@comco.org.uk](mailto:support@comco.org.uk)

**Website** [www.comco.org.uk](http://www.comco.org.uk)

## Activities

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**Objects:** THE RELIEF OF PEOPLE WITH DISABILITIES (INCLUDING PEOPLE WITH LEARNING DISABILITIES WHO ALSO HAVE SPECIAL NEEDS DUE TO MENTAL ILLNESS, CHALLENGING BEHAVIOUR PATTERNS AND PROFOUND PHYSICAL AND/OR SENSORY DISABILITIES)

**Activities:** Care and welfare for people with a disability consisting of a range of services. Services we provide are supported living and outreach for learning disabilities, mental health, physical disabilities. Counselling.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Disability
- **Who:** People With Disabilities

## Geography

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- Bolton

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£705,405	£704,884	£447,852	27
2024-03-31	£718,725	£726,248	£447,331	27
2023-03-31	£715,777	£696,733	£454,854	26
2022-03-31	£650,198	£643,485	£435,810	26
2021-03-31	£622,099	£691,289	£429,037	31

## Trustees

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Name	Role	Appointed
David Arthur Hanley		2026-01-05
Graeme Richard Ellis		2026-02-24
Judith Helen Instone		2025-05-27
Stephen Mather Flaherty		2026-03-09

**COMMUNITY CARE OPTIONS**

England & Wales - Charity number 1013819

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# Accounts

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Charity registration number 1013819 (England and Wales)

Company registration number 02642512

**COMMUNITY CARE OPTIONS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**



# COMMUNITY CARE OPTIONS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J H Instone Mr A Connell Mrs M Connell Mr A J Page	(Appointed 2 June 2025)
<b>Secretary</b>	Mr Raymond Bates	
<b>Charity number (England and Wales)</b>	1013819	
<b>Company number</b>	02642512	
<b>Principal address</b>	1-3 The Courtyard Calvin Street The Valley Bolton United Kingdom BL1 8PB	
<b>Registered office</b>	1-3 The Courtyard Calvin Street The Valley Bolton United Kingdom BL1 8PB	
<b>Independent examiner</b>	Xeinadin North West Limited Xeinadin Manchester 100 Barbirolli Square Manchester Greater Manchester United Kingdom M2 3BD	
<b>Bankers</b>	Co-Operative Bank 19 Knowsley Street Bolton BL1 2AS	
<b>Solicitors</b>	Fieldings Porter Silverwell House Silverwell Street Bolton Lancs England BL1 1PT	

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# COMMUNITY CARE OPTIONS

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# COMMUNITY CARE OPTIONS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and activities**

The Objects of the Charity are:

1 The care and support of people with disabilities including people with learning disabilities who may also have special needs, people with a mental illness, challenging behaviour, profound physical disabilities or sensory disabilities.

2 The provision, in the interests of social welfare, of facilities for recreation or for leisure time occupation for the benefit of people with disabilities, with the object of improving their conditions and quality of life.

### **Principal activities and main objectives**

The principal activity of the Company is the provision of care and the welfare of people with disabilities.

Community Care Options is a not-for-profit company with charitable status set up by parents and carers who determine the criteria for its aims and its objectives. The primary aim of the organisation is to provide good quality care and support to people with physical disabilities, learning difficulties who have additional problems or other disabilities.

The strategy for achieving our 'aims and objectives' is for managers of the project to meet informally with their staff monthly to monitor and assess the outcomes and whether they match the charity's expectations.

A report from the Operations Manager is presented to the Board for review at their bi-monthly meetings. The principle set by the Board is one of an 'Open Door Policy' which means that both the Board and Chief Executive are able to respond quickly to any issues of concern.

### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

All our activities are aimed at providing services that benefit the community, ranging from supporting 38 disabled people, helping them to live in their own homes.

The trustees consider that the details above ensure that the charity meets both the spirit and the letter of the Public Benefit reporting requirements as specified in Charity Commission guidance.

# COMMUNITY CARE OPTIONS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### **Achievements and performance**

#### *Significant activities and achievements against objectives*

Darren Court - since flat 6 became vacant in 2024, we have now filled flat 6 with service user CM in January 2025. Whilst hours at DC were higher in 2023, 300.25 per week, dropping to 257.75 due to the passing of a (flat 6) service user, we have now made headway in increasing DC hours, and by March 2025 they were 271.75.

In December 2024, we along with all providers in the Greater Manchester area, became part of an approved provider list, meaning that Darren Court is now awarded to us by tender (The Greater Manchester Framework). Each resident has a set number of years, before Community Care Options tender again – two pathways, either tendering or directly awarded to us.

We envisage there may well be a short fall of around £30,000.00 per annum, but will have a better idea at the end of this upcoming financial year.

The priority is to continue to do what we do well in an area where there are more companies offering support to individuals with varying difficulties and disabilities. This is at times a challenge, especially with the cost-of-living crisis and the expense of funding training for our dedicated support staff, and paying a decent salary, along with their travel expenses. We anticipate training for support staff to increase year on year.

It will become a requirement in this coming year, that CQC formally request all providers have an electronic rostering system. This is something we are currently looking into and have made good progress in sourcing companies. This does come with a cost of around £5,000.00 per annum.

On a continued basis we are looking at the company expenditure and discuss between Trustees in our scheduled meetings. Both the CEO, Deputy CEO and Trustees have discussed reducing the Company reserves from £350,000.00 to a more realistic £300,000.00 going forward, as we would like to invest in some community projects. We have also made a small saving again on the Company insurance. In addition, we are monitoring all our sales invoices monthly and deeper understanding of why we have fluctuating sales incomes each month, and how they can be better managed. We have also looked at the office space, and feel that we can cut back or obtain a more realistic office space at a cheaper rate.

Outreach - We have had a successful year in recruiting more support staff, and we appear to be on a pathway of maintaining staff. Comco have been successful in having open dialogue with all staff from meetings such as workers committee meetings, to annual surveys being sent out – all met with positivity. Engaging with staff on our company's short- and long-term goals has shown inclusivity.

In early 2024, we had a small decline in Outreach hours, hours were 253.50, due to deaths of service users in the community, and a service user leaving our service, however by March 2025, we had made good progress and increased those hours to 336.00 per week. Two service users have increased their weekly hours. Again, we have had great success with service users and also staff in outreach. With Darren Court being on tender, we know that the need to increase outreach year on year is imperative.

All in all, a good year, under difficult circumstances and council welfare budgets being cut. We do successfully manage all areas of the business very well, putting our vulnerable adults in the community at the forefront of everything we wish to do.

# COMMUNITY CARE OPTIONS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Financial review

#### *Reserves policy*

The Trustee/Directors recognise that it is very important that the company has sufficient reserves to continue its objectives.

This policy refers to unrestricted reserves from our projects and that they be retained for the operation of the project in the same way as restricted reserves are applied. This is to ensure that there are funds available to meet the commitments of the project, in particular staffing costs. A financial review will be carried out annually to assess whether the reserves are sufficient to minimise risk.

The target set by the Trustees relates to six months unrestricted operating costs and is constantly under review. Free reserves as at 31 March 2025 were £425,282 (£425,475 31 March 2024). This is above the target of approximately £355,534 which has been based on expenditure levels incurred in the year to 31st March 2025. The Trustees will take steps in future periods to maintain free reserves at or above the target level.

#### *Designated Reserves*

The trustees have designated funds £20,486 (2024 - £19,482) towards the sustainability of Darren Court.

#### *Principal funding sources*

Income for 2025 amounted to £705,405 (2024 - £718,725) and included the following:

Supported Living - Direct payments income was £664,027 (2024 - £676,723).

A payment of £36,656 (2024 - £40,928) for Intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

#### *Investment policy*

The Memorandum & Articles of Association state that the charity has the power to invest moneys of the company not immediately required for the furtherance of its objects in or upon such investments, securities, or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

#### *Trustee indemnity*

Indemnity insurance in respect of the trustees has been provided at a cost of £1,533 (2024 - £4,352) for the year.

### Plans for future periods

In recent years the planning by our local Authority's Social Care services has been going through changes which are now becoming more clear. All individual tenders have stopped appearing on a website called "The Chest". This has resulted in things tending to become static, yet the need for more and more Social Care is becoming apparent.

Community Care Options deputy CEO has been in discussions with Housing Associations and the local council social care departments presenting our longstanding ideas of developing our supported living services. Both the Council and Housing associations have expressed an interest but need a much detailed plan of our proposals. A working team will be set up to explore the realities of our ideas and apply detail costings to such ideas.

The other social care services we will consider are self funded private arrangements outside of local authority referrals. An integral part of planning will be the recruitment of dedicated care staff.

A further proposal to promote Community Care Options to adjacent local authorities Bury, Salford.

# COMMUNITY CARE OPTIONS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### **Structure, governance and management**

The charity is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J H Instone (Appointed 2 June 2025)

Mr A Connell

Mrs M Connell

Mr A J Page

### *Recruitment and appointment of trustees*

As set out in the Articles of Association, there is a Council of Management of the company who are also trustees of the charity. A minimum of three and a maximum of nine trustees are elected to the Council. One third of the Council are required to retire each year at the Annual General Meeting and may offer themselves for re-election.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### *Organisational structure*

The Board of trustees which can have up to nine members administers the charity. The Board meets every two months and the meetings are also attended by the Chief Executive who is also a founder member and responsible for the day to day running of the charity.

### *Risk management*

The trustees have considered the major risks to which the charity is exposed and have established suitable risk management and control procedures.

### *Induction and training of trustees*

Community Care Options' current Board of the Trustees consists of members with a wide range of skills and knowledge that they bring to the charity. The founder members set the strategic vision and criteria for the charity's purpose which have remained the same throughout the thirty four years of the charity.

The Board have developed a clear induction presentation package for all new prospective Trustees. This presentation pack outlines the aims and objectives of the charity, show clearly the roles and responsibilities of a Trustee and allow for a co-opted period should this be requested by any interested person.

The trustees' report was approved by the Board of Trustees.



Mr A Connell

**Trustee**

Date: 23/12/2025

# COMMUNITY CARE OPTIONS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF COMMUNITY CARE OPTIONS

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I report to the trustees on my examination of the financial statements of Community Care Options (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

**Xeinadin North West Limited**

**FCA Mike Garrett**

Xeinadin Manchester

100 Barbirolli Square

Manchester

Greater Manchester

M2 3BD

United Kingdom

Date: .....

# COMMUNITY CARE OPTIONS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	705,105	300	705,405	718,725	-	718,725
<b>Total income</b>		705,105	300	705,405	718,725	-	718,725
<b>Expenditure on:</b>							
Charitable activities	4	704,294	590	704,884	726,248	-	726,248
<b>Total expenditure</b>		704,294	590	704,884	726,248	-	726,248
<b>Net income/(expenditure) and movement in funds</b>		811	(290)	521	(7,523)	-	(7,523)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		444,957	2,374	447,331	452,480	2,374	454,854
<b>Fund balances at 31 March 2025</b>		445,768	2,084	447,852	444,957	2,374	447,331

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# COMMUNITY CARE OPTIONS

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		5,354		7,152
<b>Current assets</b>					
Debtors	10	85,008		106,772	
Cash at bank and in hand		385,082		362,298	
		470,090		469,070	
<b>Creditors: amounts falling due within one year</b>	11	(27,592)		(28,891)	
<b>Net current assets</b>			442,498		440,179
<b>Total assets less current liabilities</b>			447,852		447,331
<b>The funds of the charity</b>					
Restricted income funds	13		2,084		2,374
Unrestricted funds	14		445,768		444,957
			447,852		447,331

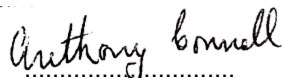
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....



Mr A Connell  
Trustee

Company registration number 02642512 (England and Wales)

# COMMUNITY CARE OPTIONS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	20		23,834		(919)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,050)		(7,419)	
<b>Net cash used in investing activities</b>			(1,050)		(7,419)
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			22,784		(8,338)
Cash and cash equivalents at beginning of year			362,298		370,636
<b>Cash and cash equivalents at end of year</b>			385,082		362,298

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# COMMUNITY CARE OPTIONS

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### 1 Accounting policies

#### Charity information

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the company in the event of a winding-up, to the sum not exceeding one pound each.

The principal activity of the Company is the provision of care and the welfare of people with disabilities. The address of the registered office can be found on the Trustees Report.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives and which have not been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# COMMUNITY CARE OPTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

Grants for use in specific projects are included in the SoFA on a receivable basis, including grants for fixed assets, and are credited to the various activities in furtherance of the Charity's objectives.

Income received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Other income is included in the SoFA on a receivable basis and is allocated to income from generated funds or income from charitable activity according to the nature of the income.

Income is apportioned to the SoFA based upon the activities on which the income is derived.

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance costs comprise those costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.

All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
Computer software/equipment	50% straight line/25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# COMMUNITY CARE OPTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# COMMUNITY CARE OPTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Supported Living</b>						
Outreach Direct Payments	344,462	-	344,462	319,410	-	319,410
Your Life Your Way	319,565	-	319,565	357,313	-	357,313
Intensive Housing	36,656	-	36,656	40,928	-	40,928
Sundry income	1,331	-	1,331	1,074	-	1,074
Darren Court income	3,091	-	3,091	-	-	-
<b>Supported Living</b>						
Other income	-	300	300	-	-	-
	<u>705,105</u>	<u>300</u>	<u>705,405</u>	<u>718,725</u>	<u>-</u>	<u>718,725</u>

# COMMUNITY CARE OPTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Expenditure on charitable activities

	Supported Living 2025 £	Darren Court 2025 £	Total 2025 £	Supported Living 2024 £
<b>Direct costs</b>				
Staff costs	614,003	-	614,003	619,788
Depreciation and impairment	2,849	-	2,849	2,583
Personnel services	3,207	-	3,207	4,132
Staff and trainee expenses	8,858	-	8,858	6,324
Office supplies, printing and postage	8,868	-	8,868	10,033
Bank charges	887	-	887	991
Travel expenses and staff parking	6,952	-	6,952	5,947
Office and workshop rent	24,191	-	24,191	30,027
Telephone	4,077	-	4,077	4,619
Insurance	11,680	-	11,680	23,894
Maintenance and repairs	2,682	-	2,682	3,385
Sundry expenses	5,493	-	5,493	5,589
Bad debts	-	-	-	1,736
legal fees	1,260	-	1,260	-
Blackpool trip expenditure	590	-	590	-
Darren Court expenditure	-	2,087	2,087	-
	<u>695,597</u>	<u>2,087</u>	<u>697,684</u>	<u>719,048</u>
<b>Share of support and governance costs (see note )</b>				
Governance	7,200	-	7,200	7,200
	<u>702,797</u>	<u>2,087</u>	<u>704,884</u>	<u>726,248</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	702,207	2,087	704,294	726,248
Restricted funds	590	-	590	-
	<u>702,797</u>	<u>2,087</u>	<u>704,884</u>	<u>726,248</u>

### 5 Net movement in funds

**2025**  
**£**                      **2024**  
**£**

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	7,200	7,200
Depreciation of owned tangible fixed assets	2,849	2,583
	<u>7,200</u>	<u>7,200</u>
	<u>2,849</u>	<u>2,583</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# COMMUNITY CARE OPTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Supported Living	23	23
Management	4	4
Total	27	27

### Employment costs

	2025 £	2024 £
Wages and salaries	576,907	565,178
Social security costs	27,880	44,695
Other pension costs	9,216	9,915
	614,003	619,788

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Tangible fixed assets

	Fixtures and fittings £	Computer software/equip ment £	Total £
<b>Cost</b>			
At 1 April 2024	939	47,804	48,743
Additions	-	1,050	1,050
At 31 March 2025	939	48,854	49,793
<b>Depreciation and impairment</b>			
At 1 April 2024	939	40,651	41,590
Depreciation charged in the year	-	2,849	2,849
At 31 March 2025	939	43,500	44,439
<b>Carrying amount</b>			
At 31 March 2025	-	5,354	5,354
At 31 March 2024	-	7,152	7,152

# COMMUNITY CARE OPTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	59,815	90,875
Other debtors	16,085	7,143
Prepayments and accrued income	9,108	8,754
	<u>85,008</u>	<u>106,772</u>

### 11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	10,486	9,996
Trade creditors	2,361	2,963
Other creditors	2,082	2,338
Accruals and deferred income	12,663	13,594
	<u>27,592</u>	<u>28,891</u>

### 12 Retirement benefit schemes

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	9,216	9,915
	<u>9,216</u>	<u>9,915</u>

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

### 13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	2,374	300	(590)	2,084
	<u>2,374</u>	<u>300</u>	<u>(590)</u>	<u>2,084</u>
<b>Previous year:</b>	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	2,374	-	-	2,374
	<u>2,374</u>	<u>-</u>	<u>-</u>	<u>2,374</u>

# COMMUNITY CARE OPTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated funds	19,482	3,091	(2,087)	-	20,486
General funds	425,475	702,014	(702,207)	-	425,282
	<u>444,957</u>	<u>705,105</u>	<u>(704,294)</u>	<u>-</u>	<u>445,768</u>
	<u><u>444,957</u></u>	<u><u>705,105</u></u>	<u><u>(704,294)</u></u>	<u><u>-</u></u>	<u><u>445,768</u></u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
Designated funds	20,299	-	-	(817)	19,482
General funds	432,181	718,725	(726,248)	817	425,475
	<u>452,480</u>	<u>718,725</u>	<u>(726,248)</u>	<u>-</u>	<u>444,957</u>
	<u><u>452,480</u></u>	<u><u>718,725</u></u>	<u><u>(726,248)</u></u>	<u><u>-</u></u>	<u><u>444,957</u></u>

#### 15 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
<b>At 31 March 2025:</b>			
Tangible assets	5,354	-	5,354
Current assets/(liabilities)	440,414	2,084	442,498
	<u>445,768</u>	<u>2,084</u>	<u>447,852</u>
	<u><u>445,768</u></u>	<u><u>2,084</u></u>	<u><u>447,852</u></u>
	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	7,152	-	7,152
Current assets/(liabilities)	437,805	2,374	440,179
	<u>444,957</u>	<u>2,374</u>	<u>447,331</u>
	<u><u>444,957</u></u>	<u><u>2,374</u></u>	<u><u>447,331</u></u>

# COMMUNITY CARE OPTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 16 Operating lease commitments

#### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	-	25,490

### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

### 18 Indemnity insurance

The charity has not purchased insurance for the trustees and officers of the charity against liability arising for wrongful acts in relation to the charity in the current year. The cost of this insurance amounted to £nil (2024 - £4,352).

### 19 Control

There is no ultimate controlling party.

### 20 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus/(deficit) for the year	521	(7,523)
<b>Adjustments for:</b>		
Depreciation and impairment of tangible fixed assets	2,849	2,583
<b>Movements in working capital:</b>		
Decrease in debtors	21,763	6,639
(Decrease) in creditors	(1,299)	(2,618)
<b>Cash generated from/(absorbed by) operations</b>	<u>23,834</u>	<u>(919)</u>

### 21 Analysis of changes in net funds

The charity had no material debt during the year.

**COMMUNITY CARE OPTIONS**

England & Wales - Charity number 1013819

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# Accounts

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**Company Number 02642512**  
**Registered in England & Wales**

**Charity Number 1013819**

## **COMMUNITY CARE OPTIONS**

**Trustees' Report and Financial Statements**  
**For the year ended 31 March 2024**

# COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements  
For the year ended 31 March 2024

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## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.

For the year ended 31 March 2024

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The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31<sup>st</sup> March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

### Reference and Administrative details

The registered name of the charity is Community Care Options. The charity is also known locally as Comco.

The registered charity number is 1013819.

Community Care Options is also registered as a company limited by guarantee (company registration number 02642512).

The directors, who are also trustees, who have served during the year and since the year end are listed below:

Mrs M Connell

Mr A Connell

Mr A J Page

*Appointed 29<sup>th</sup> January 2024*

Company Secretary / Chief Executive

Mr R Bates

Registered office of charity:

1 – 3 The Courtyard  
Calvin Street  
Bolton  
BL1 8PB  
Telephone 01204 360220

Administration centre:

1 – 3 The Courtyard  
Calvin Street  
Bolton  
BL1 8PB

Independent examiner:

Mike Garrett FCA  
Xeinaadin North West Limited  
100 Barbirolli Square  
Manchester  
M2 3BD

Solicitors:

Fieldings Porter  
Silverwell House  
Silverwell Street  
Bolton  
BL1 1PT

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.

For the year ended 31 March 2024

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### **Structure, Governance and Management**

#### **Governing Document**

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the company in the event of a winding-up, to the sum not exceeding one pound each.

#### **Appointment of Trustees**

As set out in the Articles of Association, there is a Council of Management of the company who are also trustees of the charity. A minimum of three and a maximum of nine trustees are elected to the Council. One third of the Council are required to retire each year at the Annual General Meeting and may offer themselves for re-election.

#### **Trustee induction and training**

Community Care Options' current Board of the Trustees consists of members with a wide range of skills and knowledge that they bring to the charity. The founder members set the strategic vision and criteria for the charity's purpose which have remained the same throughout the thirty years of the charity.

The Board have developed a clear induction presentation package for all new prospective Trustees. This presentation pack outlines the aims and objectives of the charity, show clearly the roles and responsibilities of a Trustee and allow for a co-opted period should this be requested by any interested person.

#### **Organisation**

The Board of trustees which can have up to nine members administers the charity. The Board meets every two months and the meetings are also attended by the Chief Executive who is also a founder member and responsible for the day to day running of the charity.

#### **Risk management**

The trustees have considered the major risks to which the charity is exposed and have established suitable risk management and control procedures.

### **Objectives and Activities**

The Objects of the Charity are:

- 1 The care and support of people with disabilities including people with learning disabilities who may also have special needs, people with a mental illness, challenging behaviour, profound physical disabilities or sensory disabilities.
- 2 The provision, in the interests of social welfare, of facilities for recreation or for leisure time occupation for the benefit of people with disabilities, with the object of improving their conditions and quality of life.

#### **Principal activities and main objectives**

The principal activity of the Company is the provision of care and the welfare of people with disabilities.

Community Care Options is a not-for-profit company with charitable status set up by parents and carers who determine the criteria for its aims and its objectives. The primary aim of the organisation is to provide good quality care and support to people with physical disabilities, learning difficulties who have additional problems or other disabilities.

The strategy for achieving our 'aims and objectives' is for managers of each project to meet informally with their staff monthly to monitor and assess the outcomes and whether they match the charity's expectations.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.

For the year ended 31 March 2024

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Governance meeting minutes and workers committee minutes are made available to the Trustees upon their request. A report from each manager is presented to the Board for review at their bi-monthly meetings. The principle set by the Board is one of an 'Open Door Policy' which means that both the Board and Chief Executive are able to respond quickly.

### **Achievements and Performance**

Considering the loss of some income and intensive housing management income in 2023/24, due to the unfortunate passing of some of our long standing service users, some living in a Bolton at Home property (related to the intensive housing management income); Community Care Options has started 2024 well, and manageable. In 2024/25 we will also see a reduction in expenditure, such as the storage facility, and room 25 being vacated, and a significant reduction in our yearly insurance expenditure. It is envisaged that across 24/25 the savings will be on/around 25-30k.

Staffing is still problematic due to recruitment problems and burn out of staff, resulting in time off. However Community Care Option have made headway in recruiting some more permanent staff and Bank staff.

Training has become more intense and in most cases it is a requirement to do certain training each year for all staff – this will no doubt increase over the coming year as we have seen on the draft/final accounts, and then level off at some point.

### *Darren Court*

Darren Court continued to be fully occupied, with the same six service users. The service throughout the year remained quite positive with our CQC report awarding as "Good" which has been the same since Darren Court opened many years ago. Mid-March, we lost one tenant at Darren Court due to ill health. Currently Darren Court (as at 22/10/24) has 5 tenants, and we are hopeful that flat 6 will be filled before Christmas 2024. Obviously by losing a tenant at Darren Court, this has and will show a slight impact in the income received for intensive housing, from St. Vincents.

### *Outreach*

The care hours were all within our outreach service and were the similar number of hours that was provided at Darren Court, with one service user returning. Our outreach is currently sitting at around 314 hours per week, and Community Care Options have set a goal of this being 320 by end of 2024.

### **Public benefit**

All our activities are aimed at providing services that benefit the community, ranging from supporting 38 disabled people, helping them to live in their own homes.

The trustees consider that the details above ensure that the charity meets both the spirit and the letter of the Public Benefit reporting requirements as specified in Charity Commission guidance.

### **Financial Review**

#### **Reserves policy**

The Trustee/Directors recognise that it is very important that the company has sufficient reserves to continue its objectives. This policy refers to unrestricted reserves from each of our projects and that they be retained for the operation of the project they relate to, in the same way as restricted reserves are applied. This is to ensure that there are funds available to meet the commitments of the project, in particular staffing costs. A financial review will be carried out annually to assess whether the reserves are sufficient to minimise risk.

The target set by the Trustees relates to six months unrestricted operating costs and is constantly under review. Free reserves as at 31<sup>st</sup> March 2024 were £425,475 (£432,181 at 31<sup>st</sup> March 2023). This is above the target of approximately £325,000 which has been based on expenditure levels incurred in the year to 31<sup>st</sup> March 2024. The Trustees will take steps in future periods to maintain free reserves at or above the target level.

#### **Designated Reserves**

The trustees have designated funds £19,482 (2023- £20,299) towards the sustainability of Darren Court.

#### **Principal funding sources, activities and results**

Income for 2024 amounted to £718,725 (2023 - £715,777) and included the following:

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.

For the year ended 31 March 2024

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Supported Living - Direct payments income was £677,125 (2023 - £655,641).

A payment of £40,927 (2022 - £55,967) for Intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

### **Investment powers and policy**

The Memorandum & Articles of Association state that the charity has the power to invest moneys of the company not immediately required for the furtherance of its objects in or upon such investments, securities, or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

### **Trustee indemnity**

Indemnity insurance in respect of the trustees has been provided at a cost of £4,352 (2023 - £3,727) for the year.

### **Plans for Future Periods**

The priority is to continue to do what we do well in an area where there are more companies offering support to individuals with varying difficulties and disabilities. This is at times a challenge, especially with the cost-of-living crisis and the expense of funding training for our dedicated support staff, and paying a decent wage, along with their travel expenses.

On a continued basis we are looking at the company expenditure, and have made great headway in reducing that, currently sitting at around 30K savings over the year 2024/25.

We no longer have the storage facility, nor room 25 at The Courtyard and have made a significant saving on our insurance of around 16K per annum.

However, with training of support staff becoming more expensive, and many training courses being compulsory, this saving may well not show on the profit and loss account. But by constantly reviewing our accounts we feel we can be successful.

We have had a fairly victorious year in recruiting more support staff, and we appear to be on a pathway of maintaining staff. Comco have been successful in having open dialogue with all staff from meetings such as workers committee meetings, to annual surveys being sent out – all met with positivity. Engaging with staff on our company's short- and long-term goals has shown inclusivity.

### **Short term goals:**

Darren Court currently has 5 residents, due to a death of one service user in March 2024 (dementia). It looks promising that the 6th flat will be filled by the end of the year. Our current hours at DC are 257.75 (they were 303). We do not know what the 6th tenant's hours will be – this is decided by a panel at Bolton Council. Our outreach is currently sitting at 314, and our smart goal for 2024 was to get outreach to 320 – we hope to achieve this by the end of the year.

### **Long term goals:**

The plan which continues from last year is to have meetings with housing associations regarding having rented properties available for referrals that require the service provider to secure property. Comco would like more than one property on a site, it would potentially require a new development. It appears Bolton at Home have many developments in the pipeline or in progress, and we have internally decided that we may have more success working with St. Vincents/Mosscares, who are currently the owners of Darren Court. Again, this is a long-term goal, and we feel investment, using some of the reserves would be necessary to be able to pay the rents on such property, until they were filled, which considering the system may take anything from one to twelve months.

All in all, a good year, under difficult circumstances and council welfare budgets being cut by around 4 million.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.

For the year ended 31 March 2024

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### Trustees' responsibilities

The trustees (who are also directors of Community Care Options for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

### Statutory compliance

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the Memorandum and Articles of Association and the requirements of the Charities SORP.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

### Independent examiner

The trustees have reappointed Mike Garrett of Xeinadin North West Limited to undertake the Independent Examination.

The Trustees report was approved and was signed on behalf of the Trustees by:



**A Connell**

*Trustee Director*

Date: 4/12/24

## INDEPENDENT EXAMINER'S REPORT

To the Trustees of Community Care Options  
For the year ended 31 March 2024

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I report to the trustees on my examination of the financial statements of Community Care Options ('the charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

### Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required 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 trustees as a body, for my work, for this report, or for the opinions I have formed.



**Michael Garrett FCA**  
For and on behalf of  
**Xeinadin North West**  
100 Barbirolli Square  
Manchester  
M2 3BD

Date : 4 December 2024

## COMMUNITY CARE OPTIONS

Statement of Financial Activities (including an Income and Expenditure Account)  
For the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME</b>					
<i>Income from charitable activities</i>					
- Supported Living	3	718,725	-	718,725	713,111
<i>Other income</i>					
- Supported Living	4	-	-	-	2,666
<b>Total Income and endowments</b>		<b>718,725</b>	<b>-</b>	<b>718,725</b>	<b>715,777</b>
<b>EXPENDITURE</b>					
<i>Expenditure on charitable activities</i>					
- Supported Living	6	719,048	-	719,048	689,213
- Governance costs	6	7,200	-	7,200	7,520
<b>Total Expenditure</b>		<b>726,248</b>	<b>-</b>	<b>726,248</b>	<b>696,733</b>
<b>Net income/(expenditure) and net movement in funds</b>	7	<b>(7,523)</b>	<b>-</b>	<b>(7,523)</b>	<b>19,044</b>
<b>Transfers between funds</b>	13	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>		<b>452,480</b>	<b>2,374</b>	<b>454,854</b>	<b>435,810</b>
<b>Total funds carried forward</b>	15	<b>444,957</b>	<b>2,374</b>	<b>447,331</b>	<b>454,854</b>

## COMMUNITY CARE OPTIONS

Balance Sheet  
As at 31 March 2024

Company number: 02642512  
Charity number: 1013819

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	7,152	2,317
<b>Current assets</b>			
Debtors	11	106,772	113,410
Cash at bank and in hand		362,298	370,636
		469,070	484,046
<b>Creditors: amounts falling due within one year</b>	12	(28,891)	(31,509)
<b>Net current assets</b>		440,179	452,537
<b>Net assets</b>		447,331	454,854
<b>Represented by:</b>			
<b>Unrestricted income funds</b>			
- General funds	13	425,475	432,181
- Designated funds	13	19,482	20,299
Total unrestricted funds		444,957	452,480
<b>Restricted income funds</b>	14	2,374	2,374
<b>Total charity funds</b>		447,331	454,854

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2024 and of its net income for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 7 to 15 were approved by the Board of Trustees on and signed on its behalf by:

*A. Connell*

A Connell  
Trustee Director

Date: 29/11/24

## COMMUNITY CARE OPTIONS

Statement of Cash Flows  
For the year ended 31 March 2024

	2024 £	2023 £
<b>Cash flow from operating activities</b>	<b>(920)</b>	<b>(12,478)</b>
<b>Cash flow from investing activities</b>		
- Payments to acquire tangible fixed assets	<b>(7,419)</b>	<b>(449)</b>
<b>(Decrease) increase in cash and cash equivalents</b>	<b>(8,339)</b>	<b>(12,927)</b>
<b>Cash and cash equivalents at 1 April 2023</b>	<b>370,636</b>	<b>383,563</b>
<b>Cash and cash equivalents at 31 March 2024</b>	<b>362,298</b>	<b>370,636</b>
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	<b>362,298</b>	<b>370,636</b>
<b>Reconciliation of net income (expenditure) to net cash flow from operating activities</b>	<b>2024 £</b>	<b>2023 £</b>
Net income (expenditure) for year	<b>(7,523)</b>	<b>19,044</b>
Depreciation	<b>2,583</b>	<b>1,277</b>
(Increase) decrease in debtors	<b>6,638</b>	<b>(25,982)</b>
(Decrease) increase in creditors	<b>(2,618)</b>	<b>(6,817)</b>
<b>Net cash flow from operating activities</b>	<b>(920)</b>	<b>(12,478)</b>

# COMMUNITY CARE OPTIONS

Notes to the financial statements  
For the year ended 31 March 2024

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## 1 General information

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the Company in the event of a winding-up, to the sum not exceeding one pound each.

The principal activity of the Company is the provision of care and the welfare of people with disabilities. The address of the registered office can be found on the Trustees Report

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019.

## 2 Accounting policies

### i. Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### ii. Fixed assets

Scooters, computer equipment, and fixtures and equipment purchases costing more than £250 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted or designated fixed asset funds which fund future depreciation of the assets.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Fixtures & equipment	25% Straight line
Computer software	50% Straight line
Computer equipment	25% Straight line

### iii. Income

All income is included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants for use in specific projects are included in the SoFA on a receivable basis, including grants for fixed assets, and are credited to the various activities in furtherance of the Charity's objectives.

Government grants in connection to the job retention scheme have been recognised in the period to which the underlying furloughed staff costs relate to.

Other income is included in the SoFA on a receivable basis and is allocated to income from generated funds or income from charitable activity according to the nature of the income.

Investment income is included in the SoFA in the year in which it is receivable.

Income received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Income is apportioned to the SoFA based upon the activities on which the income is derived.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)

For the year ended 31 March 2024

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### iv. Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Liabilities are recognised as expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.

All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 6.

### v. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### vi. Taxation

Community Care Options is a registered charity and has no liabilities to taxation.

### vii. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against net incoming resources on a straight line basis over the period of the lease.

### viii. Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its financial liabilities.

### ix. Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in note 13 to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in note 14 to the financial statements.

### x. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2024

3	Income from charitable activities	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	<i>Supported Living</i>				
	Outreach Direct Payments	319,410	-	319,410	331,841
	Your life your way	357,313	-	357,313	323,800
	Intensive housing	40,928	-	40,928	55,967
	Sundry income	1,074	-	1,074	1,503
		<b>718,725</b>	<b>-</b>	<b>718,725</b>	<b>713,111</b>
	<b>Total Income from charitable activities</b>	<b>718,725</b>	<b>-</b>	<b>718,725</b>	<b>713,111</b>

4	Other income	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	<i>Supported Living</i>				
	Workforce retention grants	-	-	-	2,666
		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,666</b>

### 5 Support and governance costs

Support costs, which are principally the Head Office administrative expenses are apportioned to the activities of the Charity as set out in note 6. Governance costs are separately recorded on the Statement of Financial Activities as any apportionment is considered meaningless.

6	Total resources expended	Supported Living £	Governance £	2024 £	2023 £
	<b>Costs directly allocated to activities</b>				
	Wages and salaries	619,788	-	619,788	593,908
	Personnel services	4,132	-	4,132	4,578
	Staff and trainee expenses	6,324	-	6,324	3,172
	Office supplies, printing and postage	10,033	-	10,033	10,288
	Bank charges	991	-	991	1,357
	Accountancy fees & independent examination	-	7,200	7,200	7,520
	Travel expenses and staff parking	5,947	-	5,947	7,057
	Office and workshop rent	30,027	-	30,027	32,561
	Telephone	4,619	-	4,619	5,809
	Insurance	23,894	-	23,894	22,463
	Maintenance and repairs	3,385	-	3,385	3,290
	Sundry expenses	5,589	-	5,589	3,453
	Equipment depreciation	2,583	-	2,583	1,277
	Bad debts	1,736	-	1,736	-
		<b>719,048</b>	<b>7,200</b>	<b>726,248</b>	<b>696,733</b>

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)

For the year ended 31 March 2024

<b>7</b>	<b>Net income (expenditure) and net movement in funds</b>	<b>2024</b>	<b>2023</b>
		£	£
	Net incoming (expenditure) is stated after charging:		
	Independent examiner's remuneration	7,200	7,520
	Depreciation	2,583	1,277
	Operating leases	30,027	32,561

### 8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

<b>9</b>	<b>Staff costs</b>	<b>2024</b>	<b>2023</b>
		£	£
	Wages and salaries	565,178	542,105
	Social security costs	44,695	42,294
	Pension costs	9,915	9,509
		619,788	593,908

The average monthly number of employees, analysed by function, were:

	<b>2024</b>	<b>2023</b>
	Number	Number
Supported Living	23	21
Management	4	5
	27	26

No employee received emoluments in excess of £60,000 in either year.

The trustees did not receive any remuneration nor reimbursement of expenses during either year.

<b>10</b>	<b>Tangible fixed assets</b>	<b>Fixtures &amp; equipment</b>	<b>Computer equipment</b>	<b>Total</b>
		£	£	£
	<b>Cost</b>			
	At 1 April 2022	939	40,385	41,324
	Additions	-	7,419	7,419
	Disposals	-	-	-
	At 31 March 2023	939	47,804	48,743
	<b>Depreciation</b>			
	At 1 April 2022	939	38,069	39,008
	Depreciation	-	2,583	2,583
	Disposals	-	-	-
	At 31 March 2023	939	40,652	41,591
	<b>Net book values</b>			
	At 31 March 2023	-	7,152	7,152
	At 1 April 2022	-	2,316	2,316

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)

For the year ended 31 March 2024

11 Debtors	2024	2023
	£	£
Trade debtors	90,875	23,853
Other debtors	7,143	80,220
Prepayments and accrued income	8,754	9,337
	<b>106,772</b>	<b>113,410</b>

12 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	2,963	6,200
Taxation and social security	9,996	8,453
Other creditors	2,338	2,277
Accruals	13,594	14,579
	<b>28,891</b>	<b>31,509</b>

13 Unrestricted funds	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
<b>Designated funds</b>					
Darren Court	20,299			(817)	19,482
	20,299	-	-	(817)	19,482
<b>General funds</b>	432,181	718,725	(726,248)	817	425,475
	452,480	718,725	(726,248)	-	444,957

14 Restricted funds	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Residents fund (i)	2,374	-	-	-	2,374
	2,374	-	-	-	2,374

(i) Funds to be used towards Residents activities.

15 Analysis of net assets	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
	General	Designated	£	£	£
	£	£	£	£	£
Fixed assets	7,152	-	-	7,152	2,317
Current assets	447,214	19,482	2,374	469,070	484,046
Current liabilities	(28,891)	-	-	(28,891)	(31,509)
<b>Net assets at 31 March 2023</b>	<b>425,475</b>	<b>19,482</b>	<b>2,374</b>	<b>447,331</b>	<b>454,854</b>

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2024

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### 16 Commitments under operating leases

At 31 March 202 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2024	2023
Operating leases which expire:	£	£
<i>Within 1 year</i>		
Land and buildings	<b>25,490</b>	<b>27,862</b>

### 17 Indemnity insurance

The charity has purchased insurance for the trustees and officers of the charity against liability arising for wrongful acts in relation to the charity. The cost of this insurance amounted to £4,352 (2023 - £3,727).

### 18 Control

There is no ultimate controlling party.



**COMMUNITY CARE OPTIONS**

England & Wales - Charity number 1013819

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# Accounts

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**Company Number 02642512**  
**Registered in England & Wales**

**Charity Number 1013819**

## **COMMUNITY CARE OPTIONS**

Trustees' Report and Financial Statements  
For the year ended 31 March 2023

# COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements  
For the year ended 31 March 2023

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## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

### Reference and Administrative details

The registered name of the charity is Community Care Options. The charity is also known locally as Comco.

The registered charity number is 1013819.

Community Care Options is also registered as a company limited by guarantee (company registration number 02642512).

The directors, who are also trustees, who have served during the year and since the year end are listed below:

Mrs M Connell  
Mr A Connell

Company Secretary / Chief Executive      Mr R Bates

Registered office of charity:                      1 – 3 The Courtyard  
Calvin Street  
Bolton  
BL1 8PB  
Telephone 01204 360220

Administration centre:                              1 – 3 The Courtyard  
Calvin Street  
Bolton  
BL1 8PB

Bankers:    Co-operative Bank  
19 Knowsley Street  
Bolton  
BL1 2AS

Independent examiner:                              Mike Garrett FCA  
Kay Johnson Gee Limited  
1 City Road East  
Manchester  
M15 4PN

Solicitors:    Fieldings Porter  
Silverwell House  
Silverwell Street  
Bolton  
BL1 1PT

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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### Structure, Governance and Management

#### **Governing Document**

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the company in the event of a winding-up, to the sum not exceeding one pound each.

#### **Appointment of Trustees**

As set out in the Articles of Association, there is a Council of Management of the company who are also trustees of the charity. A minimum of three and a maximum of nine trustees are elected to the Council. One third of the Council are required to retire each year at the Annual General Meeting and may offer themselves for re-election.

#### **Trustee induction and training**

Community Care Options' current Board of the Trustees consists of members with a wide range of skills and knowledge that they bring to the charity. The founder members set the strategic vision and criteria for the charity's purpose which have remained the same throughout the thirty years of the charity.

The Board have developed a clear induction presentation package for all new prospective Trustees. This presentation pack outlines the aims and objectives of the charity, show clearly the roles and responsibilities of a Trustee and allow for a co-opted period should this be requested by any interested person.

#### **Organisation**

The Board of trustees which can have up to nine members administers the charity. The Board meets every two months and the meetings are also attended by the Chief Executive who is also a founder member and responsible for the day to day running of the charity.

#### **Risk management**

The trustees have considered the major risks to which the charity is exposed and have established suitable risk management and control procedures.

### Objectives and Activities

The Objects of the Charity are:

- 1 The care and support of people with disabilities including people with learning disabilities who may also have special needs, people with a mental illness, challenging behaviour, profound physical disabilities or sensory disabilities.
- 2 The provision, in the interests of social welfare, of facilities for recreation or for leisure time occupation for the benefit of people with disabilities, with the object of improving their conditions and quality of life.

#### **Principal activities and main objectives**

The principal activity of the Company is the provision of care and the welfare of people with disabilities.

Community Care Options is a not-for-profit company with charitable status set up by parents and carers who determine the criteria for its aims and its objectives. The primary aim of the organisation is to provide good quality care and support to people with physical disabilities, learning difficulties who have additional problems or other disabilities.

The strategy for achieving our 'aims and objectives' is for managers of each project to meet informally with their staff monthly to monitor and assess the outcomes and whether they match the charity's expectations.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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Governance meeting minutes and workers committee minutes are made available to the Trustees upon their request. A report from each manager is presented to the Board for review at their bi-monthly meetings. The principle set by the Board is one of an 'Open Door Policy' which means that both the Board and Chief Executive are able to respond quickly.

### **Achievements and Performance**

The 2022/2023 year started well and becoming manageable, however staffing is problematic due to recruitment problems. There have been new referrals throughout the year, which has resulted in a small financial surplus at the end of the year, for the first time since 2012.

#### *Darren Court*

Darren Court continued to be fully occupied, with the same six service users. The service throughout the year remained quite positive with our CQC report awarding as "Good" which has been the same since Darren Court opened many years ago.

#### *Outreach*

The care hours were all within our outreach service, and were the similar number of hours that was provided at Darren Court, with one service user returning.

#### *Shopmobility*

Now closed permanently, and all contents to be disposed of during 2023.

### **Public benefit**

All our activities are aimed at providing services that benefit the community, ranging from supporting 38 disabled people, helping them to live in their own homes.

The trustees consider that the details above ensure that the charity meets both the spirit and the letter of the Public Benefit reporting requirements as specified in Charity Commission guidance.

### **Financial Review**

#### **Reserves policy**

The Trustee/Directors recognise that it is very important that the company has sufficient reserves to continue its objectives. This policy refers to unrestricted reserves from each of our projects and that they be retained for the operation of the project they relate to, in the same way as restricted reserves are applied. This is to ensure that there are funds available to meet the commitments of the project, in particular staffing costs. A financial review will be carried out annually to assess whether the reserves are sufficient to minimise risk.

The target set by the Trustees relates to six months unrestricted operating costs and is constantly under review. Free reserves as at 31 March 2023 were £432,181 (£412,320 at 31 March 2022). This is above the target of approximately £325,000 which has been based on expenditure levels incurred in the year to 31st March 2023. The Trustees will take steps in future periods to maintain free reserves at or above the target level.

#### **Designated Reserves**

The trustees have designated funds £20,299 (2022 - £21,116) towards the sustainability of Darren Court.

#### **Principal funding sources, activities and results**

Income for 2023 amounted to £715,777 (2022 - £650,258) and included the following:

Supported Living - Direct payments income was £655,641 (2022 - £573,726).

A payment of £55,967 (2022 - £53,095) for Intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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### **Investment powers and policy**

The Memorandum & Articles of Association state that the charity has the power to invest moneys of the company not immediately required for the furtherance of its objects in or upon such investments, securities, or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

### **Trustee indemnity**

Indemnity insurance in respect of the trustees has been provided at a cost of £3,459 (2022 - £1,427) for the year.

### **Plans for Future Periods**

The first priority is to develop and grow the Company after several years of stagnation. The plan is to balance the recruitment with new referrals which will be somewhat difficult, as the present situation is due to recruitment problems, as other companies are experiencing, we are still not in a position to bid for new services. We have however recruited a number of "bank staff" to have the capacity to develop the plan. Bidding for new referrals has been made complicated because all opportunities require Community Care Options to source property.

The plan which continues from last year is to have meetings with housing associations regarding having rented properties available for referrals that require the service provider to secure property. Because Comco would like more than one property on a site, it would require a new development. The Housing association have sites planned but as yet the developments are still under way, so this is a project we are following very closely.

With Bolton Shopmobility now permanently closed it will be necessary to dispose of the electric scooters and wheelchairs in 2023. Hopefully we can donate the office furniture to another organisation like Community Care Options was given such things thirty-two years ago.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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### Trustees' responsibilities

The trustees (who are also directors of Community Care Options for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

### Statutory compliance

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the Memorandum and Articles of Association and the requirements of the Charities SORP.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

### Independent examiner

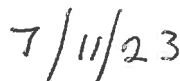
The trustees have reappointed Mike Garrett of Kay Johnson Gee Limited to undertake the Independent Examination.

The Trustees report was approved and was signed on behalf of the Trustees by:

A Connell  
Trustee Director



Date :



## INDEPENDENT EXAMINER'S REPORT

To the Trustees of Community Care Options  
For the year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of Community Care Options ('the charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

### Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required 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 trustees as a body, for my work, for this report, or for the opinions I have formed.



**Michael Garrett FCA**

For and on behalf of

**KJG**

100 Barbirolli Square

Manchester

M2 3BD

Date : 7 November 2023

## COMMUNITY CARE OPTIONS

Statement of Financial Activities (including an Income and Expenditure Account)  
For the year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME</b>					
<i>Donations and legacies</i>					
- Donations	3	-	-	-	60
<i>Income from charitable activities</i>					
- Supported Living	4	713,111	-	713,111	627,177
<i>Other income</i>					
- Supported Living	5	2,666	-	2,666	23,021
<b>Total Income and endowments</b>		<b>715,777</b>	<b>-</b>	<b>715,777</b>	<b>650,258</b>
<b>EXPENDITURE</b>					
<i>Expenditure on charitable activities</i>					
- Supported Living	7	689,213	-	689,213	648,914
- Head office	7	-	-	-	(12,629)
- Governance costs	7	7,520	-	7,520	7,200
<b>Total Expenditure</b>		<b>696,733</b>	<b>-</b>	<b>696,733</b>	<b>643,485</b>
<b>Net income/(expenditure) and net movement in funds</b>	8	<b>19,044</b>	<b>-</b>	<b>19,044</b>	<b>6,773</b>
<b>Transfers between funds</b>	14	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>		<b>433,436</b>	<b>2,374</b>	<b>435,810</b>	<b>429,037</b>
<b>Total funds carried forward</b>	16	<b>452,480</b>	<b>2,374</b>	<b>454,854</b>	<b>435,810</b>

## COMMUNITY CARE OPTIONS

Balance Sheet  
As at 31 March 2023

Company number: 02642512  
Charity number: 1013819

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	2,317	3,145
<b>Current assets</b>			
Debtors	12	113,410	87,428
Cash at bank and in hand		370,636	383,563
		484,046	470,991
<b>Creditors: amounts falling due within one year</b>	13	(31,509)	(38,326)
<b>Net current assets</b>		452,537	432,665
<b>Net assets</b>		454,854	435,810
<b>Represented by:</b>			
<b>Unrestricted income funds</b>			
- General funds	14	432,181	412,320
- Designated funds	14	20,299	21,116
Total unrestricted funds		452,480	433,436
<b>Restricted income funds</b>	15	2,374	2,374
<b>Total charity funds</b>		454,854	435,810

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2023 and of its net income for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

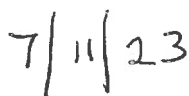
These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 7 to 16 were approved by the Board of Trustees on and signed on its behalf by:

A Connell  
Trustee Director



Date :



## COMMUNITY CARE OPTIONS

Statement of Cash Flows  
For the year ended 31 March 2023

	2023 £	2022 £
<b>Cash flow from operating activities</b>	<b>(12,478)</b>	37,288
<b>Cash flow from investing activities</b>		
- Payments to acquire tangible fixed assets	(449)	(2,927)
<b>(Decrease) increase in cash and cash equivalents</b>	<b>(12,927)</b>	34,361
<b>Cash and cash equivalents at 1 April 2022</b>	<b>383,563</b>	349,202
<b>Cash and cash equivalents at 31 March 2023</b>	<b>370,636</b>	383,563
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	370,636	383,563
<b>Reconciliation of net income (expenditure) to net cash flow from operating activities</b>	<b>2023 £</b>	<b>2022 £</b>
Net income (expenditure) for year	19,044	6,773
Depreciation	1,277	1,600
(Increase) decrease in debtors	(25,982)	21,607
(Decrease) increase in creditors	(6,817)	7,308
<b>Net cash flow from operating activities</b>	<b>(12,478)</b>	37,288

# COMMUNITY CARE OPTIONS

Notes to the financial statements  
For the year ended 31 March 2023

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## 1 General information

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the Company in the event of a winding-up, to the sum not exceeding one pound each.

The principal activity of the Company is the provision of care and the welfare of people with disabilities. The address of the registered office can be found on the Trustees Report

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014, the Charities Act 2011 and UK Generally Accepted Practice.

## 2 Accounting policies

### i. Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### ii. Fixed assets

Scooters, computer equipment, and fixtures and equipment purchases costing more than £250 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted or designated fixed asset funds which fund future depreciation of the assets.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Fixtures & equipment	25% Straight line
Computer software	50% Straight line
Computer equipment	25% Straight line

### iii. Income

All income is included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants for use in specific projects are included in the SoFA on a receivable basis, including grants for fixed assets, and are credited to the various activities in furtherance of the Charity's objectives.

Government grants in connection to the job retention scheme have been recognised in the period to which the underlying furloughed staff costs relate to.

Other income is included in the SoFA on a receivable basis and is allocated to income from generated funds or income from charitable activity according to the nature of the income.

Investment income is included in the SoFA in the year in which it is receivable.

Income received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Income is apportioned to the SoFA based upon the activities on which the income is derived.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

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### iv. Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Liabilities are recognised as expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.

All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 7.

### v. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### vi. Taxation

Community Care Options is a registered charity and has no liabilities to taxation.

### vii. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against net incoming resources on a straight line basis over the period of the lease.

### viii. Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its financial liabilities.

### ix. Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in note 14 to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in note 15 to the financial statements.

### x. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

3	Donations	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2023	2023	2023	2022
		£	£	£	£
	Donations	-	-	-	60
		-	-	-	60
<hr/>					
4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2023	2023	2023	2022
		£	£	£	£
	<i>Supported Living</i>				
	Outreach Direct Payments	331,841	-	331,841	269,238
	Your life your way	323,800	-	323,800	304,488
	Housing benefits	55,967	-	55,967	53,095
	Sundry income	1,503	-	1,503	356
		713,111	-	713,111	627,177
	<b>Total Income from charitable activities</b>	<b>713,111</b>	<b>-</b>	<b>713,111</b>	<b>627,177</b>
<hr/>					
5	Other income	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2023	2023	2023	2022
		£	£	£	£
	<i>Supported Living</i>				
	Bolton Council coronavirus grants	-	-	-	12,562
	Workforce retention grants	2,666	-	2,666	10,459
		2,666	-	2,666	23,021

### 6 Support and governance costs

Support costs, which are principally the Head Office administrative expenses are apportioned to the activities of the Charity as set out in note 6. Governance costs are separately recorded on the Statement of Financial Activities as any apportionment is considered meaningless.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

7	Total resources expended	Supported		2023	2022
		Living	Governance		
		£	£	£	£
	<b>Costs directly allocated to activities</b>				
	Wages and salaries	593,908	-	<b>593,908</b>	504,508
	Employment related costs	-	-	-	818
	Personnel services	4,578	-	<b>4,578</b>	3,740
	Staff and trainee expenses	3,172	-	<b>3,172</b>	3,470
	Consumables	-	-	-	322
	Office supplies, printing and postage	10,288	-	<b>10,288</b>	5,745
	Bank charges	1,357	-	<b>1,357</b>	1,035
	Audit and accountancy fees	-	7,520	<b>7,520</b>	7,200
	Travel expenses and staff parking	7,057	-	<b>7,057</b>	4,269
	Office and workshop rent	32,561	-	<b>32,561</b>	30,171
	Telephone	5,809	-	<b>5,809</b>	6,203
	Insurance	22,463	-	<b>22,463</b>	21,632
	Maintenance and repairs	3,290	-	<b>3,290</b>	3,416
	Furniture and equipment costs	-	-	-	109
	Sundry expenses	3,453	-	<b>3,453</b>	2,869
	Equipment depreciation	1,277	-	<b>1,277</b>	1,600
	Bad debts	-	-	-	826
	<b>Support costs allocated to activities</b>				
	Wages and salaries	-	-	-	45,552
		<b>689,213</b>	<b>7,520</b>	<b>696,733</b>	<b>643,485</b>
<b>8</b>	<b>Net income (expenditure) and net movement in funds</b>			<b>2023</b>	<b>2022</b>
				£	£
	Net incoming (expenditure) is stated after charging:				
	Independent examiner's remuneration			<b>7,520</b>	7,200
	Depreciation			<b>1,277</b>	1,600
	Operating leases			<b>32,561</b>	30,171

## 9 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

10 Staff costs	2023	2022
	£	£
Wages and salaries	542,105	500,144
Social security costs	42,294	40,278
Pension costs	9,509	9,638
	<b>593,908</b>	<b>550,060</b>

The average monthly number of employees, analysed by function, were:

	2023	2022
	Number	Number
Supported Living	21	21
Management	5	5
	<b>26</b>	<b>26</b>

No employee received emoluments in excess of £60,000 in either year.

The trustees did not receive any remuneration nor reimbursement of expenses during either year.

11 Tangible fixed assets	Fixtures & equipment	Computer equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	939	39,935	40,874
Additions	-	449	449
Disposals	-	-	-
At 31 March 2023	939	40,384	41,323
<b>Depreciation</b>			
At 1 April 2022	939	36,790	37,729
Depreciation	-	1,277	1,277
Disposals	-	-	-
At 31 March 2023	939	38,067	39,006
<b>Net book values</b>			
At 31 March 2023	-	2,317	2,317
At 1 April 2022	-	3,145	3,145

12 Debtors	2023	2022
	£	£
Trade debtors	23,853	62,155
Other debtors	80,220	14,930
Prepayments and accrued income	9,337	10,343
	<b>113,410</b>	<b>87,428</b>

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

<b>13</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Trade creditors	6,200	4,253
	Taxation and social security	8,453	11,358
	Other creditors	2,277	8,052
	Accruals	14,579	14,663
		<b>31,509</b>	<b>38,326</b>

<b>14</b>	<b>Unrestricted funds</b>	<b>Balance at</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>Balance at</b>
		<b>1 April</b>	<b>resources</b>	<b>expended</b>		<b>31 March</b>
		<b>2022</b>				<b>2023</b>
	<b>Designated funds</b>	£	£	£	£	£
	Darren Court	21,116			(817)	20,299
		21,116	-	-	(817)	20,299
	<b>General funds</b>	412,320	715,777	(696,733)	817	432,181
		433,436	715,777	(696,733)	-	452,480

<b>15</b>	<b>Restricted funds</b>	<b>Balance at</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>Balance at</b>
		<b>1 April</b>	<b>resources</b>	<b>expended</b>		<b>31 March</b>
		<b>2022</b>				<b>2023</b>
		£	£	£	£	£
	Residents fund (i)	2,374	-	-	-	2,374
		2,374	-	-	-	2,374

(i) Funds to be used towards Residents activities.

<b>16</b>	<b>Analysis of net assets</b>	<b>Unrestricted Funds</b>		<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>General</b>	<b>Designated</b>	<b>Funds</b>	<b>2023</b>	<b>2022</b>
		£	£	£	£	£
	Fixed assets	2,317	-	-	2,317	3,145
	Current assets	461,373	20,299	2,374	484,046	470,991
	Current liabilities	(31,509)	-	-	(31,509)	(38,326)
	<b>Net assets at 31 March 2023</b>	<b>432,181</b>	<b>20,299</b>	<b>2,374</b>	<b>454,854</b>	<b>435,810</b>

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)

For the year ended 31 March 2023

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### 17 Commitments under operating leases

At 31 March 2023 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2023	2022
	£	£
Operating leases which expire:		
<i>Within 1 year</i>		
Land and buildings	<b>27,862</b>	27,862

### 18 Indemnity insurance

The charity has purchased insurance for the trustees and officers of the charity against liability arising for wrongful acts in relation to the charity. The cost of this insurance amounted to £3,727 (2022 - £3,393).

### 19 Control

There is no ultimate controlling party.

**COMMUNITY CARE OPTIONS**

England & Wales - Charity number 1013819

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# Accounts

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**Company Number 02642512**  
**Registered in England & Wales**

**Charity Number 1013819**

## **COMMUNITY CARE OPTIONS**

**Trustees' Report and Financial Statements**  
**For the year ended 31 March 2022**

# COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements  
For the year ended 31 March 2022

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## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2022

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The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

### Reference and Administrative details

The registered name of the charity is Community Care Options. The charity is also known locally as Comco.

The registered charity number is 1013819.

Community Care Options is also registered as a company limited by guarantee (company registration number 02642512).

The directors, who are also trustees, who have served during the year and since the year end are listed below:

Mrs I A Seddon	<i>(Resigned 27 July 2021)</i>
Mrs M Connell	
Mr A Connell	

Company Secretary / Chief Executive	Mr R Bates
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Registered office of charity:	1 – 3 The Courtyard Calvin Street Bolton BL1 8PB Telephone 01204 360220
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Administration centre:	1 – 3 The Courtyard Calvin Street Bolton BL1 8PB
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Bankers:	Co-operative Bank 19 Knowsley Street Bolton BL1 2AS
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Independent examiner:	Mike Garrett FCA Kay Johnson Gee Limited 1 City Road East Manchester M15 4PN
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Solicitors:	Fieldings Porter Silverwell House Silverwell Street Bolton BL1 1PT
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## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2022

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### Structure, Governance and Management

#### **Governing Document**

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the company in the event of a winding-up, to the sum not exceeding one pound each.

#### **Appointment of Trustees**

As set out in the Articles of Association, there is a Council of Management of the company who are also trustees of the charity. A minimum of three and a maximum of nine trustees are elected to the Council. One third of the Council are required to retire each year at the Annual General Meeting and may offer themselves for re-election.

#### **Trustee induction and training**

Community Care Options' current Board of the Trustees consists of members with a wide range of skills and knowledge that they bring to the charity. The founder members set the strategic vision and criteria for the charity's purpose which have remained the same throughout the thirty years of the charity.

The Board have developed a clear induction presentation package for all new prospective Trustees. This presentation pack outlines the aims and objectives of the charity, show clearly the roles and responsibilities of a Trustee and allow for a co-opted period should this be requested by any interested person.

#### **Organisation**

The Board of trustees which can have up to nine members administers the charity. The Board meets every two months and the meetings are also attended by the Chief Executive who is also a founder member and responsible for the day to day running of the charity.

#### **Risk management**

The trustees have considered the major risks to which the charity is exposed and have established suitable risk management and control procedures.

### Objectives and Activities

The Objects of the Charity are:

- 1 The care and support of people with disabilities including people with learning disabilities who may also have special needs, people with a mental illness, challenging behaviour, profound physical disabilities or sensory disabilities.
- 2 The provision, in the interests of social welfare, of facilities for recreation or for leisure time occupation for the benefit of people with disabilities, with the object of improving their conditions and quality of life.

#### **Principal activities and main objectives**

The principal activity of the Company is the provision of care and the welfare of people with disabilities.

Community Care Options is a not-for-profit company with charitable status set up by parents and carers who determine the criteria for its aims and its objectives. The primary aim of the organisation is to provide good quality care and support to people with physical disabilities, learning difficulties who have additional problems or other disabilities.

The strategy for achieving our 'aims and objectives' is for managers of each project to meet informally with their staff monthly to monitor and assess the outcomes and whether they match the charity's expectations.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2022

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A report from each manager is presented to the Board for review at their bi-monthly meetings. The principle set by the Board is one of an 'Open Door Policy' which means that both the Board and Chief Executive are able to respond quickly to any issues of concern.

### **Achievements and Performance**

The 2021 2022 year started as the pandemic became more manageable, so the number of care hours began to slowly return, but still below pre pandemic figures. There have been new referrals throughout the year, which has resulted in a small financial surplus at the end of the year, for the first time since 2012.

#### *Darren Court*

Darren Court continued to be fully occupied, with the same six service users. The service throughout the year remained quite positive with our CQC report awarding as "Good" which has been the same since Darren Court opened many years ago.

#### *Outreach*

The care hours referred to above, were all within our outreach service. It is this service that has the most hours of care and support.

#### *Shopmobility*

As stated in the 2020-21 report, Shopmobility had to close at the start of the pandemic due to the lack of space. At that time it was planned to reopen when all lockdowns had finished and it was safe to do so. Unfortunately, Shopmobility was unable to secure continuing funding from the Local Authority, it has been decided by the Board that the service has now finished and will not reopen.

### **Public benefit**

All our activities are aimed at providing services that benefit the community, ranging from supporting 38 disabled people, helping them to live in their own homes.

The trustees consider that the details above ensure that the charity meets both the spirit and the letter of the Public Benefit reporting requirements as specified in Charity Commission guidance.

### **Financial Review**

#### **Reserves policy**

The Trustee/Directors recognise that it is very important that the company has sufficient reserves to continue its objectives. This policy refers to unrestricted reserves from each of our projects and that they be retained for the operation of the project they relate to, in the same way as restricted reserves are applied. This is to ensure that there are funds available to meet the commitments of the project, in particular staffing costs. A financial review will be carried out annually to assess whether the reserves are sufficient to minimise risk.

The target set by the Trustees relates to six months unrestricted operating costs and is constantly under review. Free reserves as at 31 March 2022 were £412,320 (£408,687 at 31 March 2021). This is above the target of approximately £325,000 which has been based on expenditure levels incurred in the year to 31st March 2022. The Trustees will take steps in future periods to maintain free reserves at or above the target level.

#### **Designated Reserves**

The trustees have designated funds £21,116 (2021 - £17,976 towards the sustainability of Darren Court.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2022

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### **Principal funding sources, activities and results**

Income for 2022 amounted to £650,258 (2021 - £627,494) and included the following:

Supported Living - Direct payments income was £573,726 (2021 - £531,055).

A payment of £53,095 (2021 - £60,196) for Intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

### **Investment powers and policy**

The Memorandum & Articles of Association state that the charity has the power to invest moneys of the company not immediately required for the furtherance of its objects in or upon such investments, securities, or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

### **Trustee indemnity**

Indemnity insurance in respect of the trustees has been provided at a cost of £1,427 (2021 - £1,927) for the year.

### **Plans for Future Periods**

The first priority is to develop and grow the Company after several years of stagnation. The plan is to balance the recruitment with new referrals which will be somewhat difficult, as the present situation is due to recruitment problems, as other companies are experiencing, we are still not in a position to bid for new services. We have however recruited a number of "bank staff" to have the capacity to develop the plan.

The other plan which continues from last year is to have meetings with a housing association regarding having rented properties available for referrals that require the service provider to secure property. Because Comco would like more than one property on a site, it would require a new development. The Housing association have sites planned but as yet the developments are still under way, so this is a project we are following very closely.

With Bolton Shopmobility now permanently closed it will be necessary to dispose of the electric scooters and wheelchairs this year. Hopefully we can donate the office furniture to another organisation like Community Care Options was given such things thirty one years ago.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2022

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### Trustees' responsibilities

The trustees (who are also directors of Community Care Options for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

### Statutory compliance

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the Memorandum and Articles of Association and the requirements of the Charities SORP.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

### Independent examiner

The trustees have reappointed Mike Garrett of Kay Johnson Gee Limited to undertake the Independent Examination.

The Trustees report was approved and was signed on behalf of the Trustees by:



A Connell  
Trustee Director

Date: 30th November 2022

## INDEPENDENT EXAMINER'S REPORT

To the Trustees of Community Care Options  
For the year ended 31 March 2022

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I report to the trustees on my examination of the financial statements of Community Care Options ('the charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

### Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required 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 trustees as a body, for my work, for this report, or for the opinions I have formed.



Michael Garrett FCA  
For and on behalf of  
KJG  
1 City Road East  
Manchester  
M15 4PN

Date: 30th November 2022

## COMMUNITY CARE OPTIONS

Statement of Financial Activities (including an Income and Expenditure Account)  
For the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME</b>					
<i>Donations and legacies</i>					
- Donations	3	60	-	60	1,062
<i>Income from charitable activities</i>					
- Supported Living	4	627,177	-	627,177	591,401
- Shopmobility	4	-	-	-	5,395
<i>Other income</i>					
- Supported Living	5	23,021	-	23,021	29,636
<b>Total Income and endowments</b>		<b>650,258</b>	<b>-</b>	<b>650,258</b>	<b>627,494</b>
<b>EXPENDITURE</b>					
<i>Expenditure on charitable activities</i>					
- Supported Living	7	648,887	-	648,887	670,888
- Shopmobility	7	-	-	-	14,478
- Head office	7	(12,629)	-	(12,629)	(377)
- Governance costs	7	7,200	-	7,200	6,300
<b>Total Expenditure</b>		<b>643,485</b>	<b>-</b>	<b>643,485</b>	<b>691,289</b>
<b>Net income/(expenditure) and net movement in funds</b>	8	<b>6,773</b>	<b>-</b>	<b>6,773</b>	<b>(63,795)</b>
<b>Transfers between funds</b>	14	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>		<b>426,663</b>	<b>2,374</b>	<b>429,037</b>	<b>492,832</b>
<b>Total funds carried forward</b>	16	<b>433,436</b>	<b>2,374</b>	<b>435,810</b>	<b>429,037</b>

## COMMUNITY CARE OPTIONS

Balance Sheet  
As at 31 March 2022

Company number: 02642512  
Charity number: 1013819

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	3,145	1,818
<b>Current assets</b>			
Debtors	12	87,428	109,035
Cash at bank and in hand		383,563	349,202
		470,991	458,237
<b>Creditors: amounts falling due within one year</b>	13	(38,326)	(31,018)
<b>Net current assets</b>		432,665	427,219
<b>Net assets</b>		435,810	429,037
<b>Represented by:</b>			
<b>Unrestricted income funds</b>			
- General funds	14	412,320	408,687
- Designated funds	14	21,116	17,976
Total unrestricted funds		433,436	426,663
<b>Restricted income funds</b>	15	2,374	2,374
<b>Total charity funds</b>		435,810	429,037

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2022 and of its net income for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 7 to 16 were approved by the Board of Trustees on and signed on its behalf by:



A Connell  
Trustee Director

Date: 30th November 2022

## COMMUNITY CARE OPTIONS

Statement of Cash Flows  
For the year ended 31 March 2022

	2022 £	2021 £
<b>Cash flow from operating activities</b>	<b>37,288</b>	<b>(72,392)</b>
<b>Cash flow from investing activities</b>		
- Payments to acquire tangible fixed assets	<b>(2,927)</b>	<b>(936)</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>34,361</b>	<b>(73,328)</b>
<b>Cash and cash equivalents at 1 April 2020</b>	<b>349,202</b>	<b>422,530</b>
<b>Cash and cash equivalents at 31 March 2021</b>	<b>383,563</b>	<b>349,202</b>
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	<b>383,563</b>	<b>349,202</b>
<b>Reconciliation of net income (expenditure) to net cash flow from operating activities</b>	<b>2022 £</b>	<b>2021 £</b>
Net income (expenditure) for year	<b>6,773</b>	<b>(63,795)</b>
Depreciation	<b>1,600</b>	<b>927</b>
Decrease (increase) in debtors	<b>21,607</b>	<b>(6,678)</b>
Increase (decrease) in creditors	<b>7,308</b>	<b>(2,846)</b>
<b>Net cash flow from operating activities</b>	<b>37,288</b>	<b>( 72,392)</b>

# COMMUNITY CARE OPTIONS

Notes to the financial statements  
For the year ended 31 March 2022

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## 1 General information

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the Company in the event of a winding-up, to the sum not exceeding one pound each.

The principal activity of the Company is the provision of care and the welfare of people with disabilities. The address of the registered office can be found on the Trustees Report

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014, the Charities Act 2011 and UK Generally Accepted Practice.

## 2 Accounting policies

### i. Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### ii. Fixed assets

Scooters, computer equipment, and fixtures and equipment purchases costing more than £250 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted or designated fixed asset funds which fund future depreciation of the assets.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Shopmobility scooters	33.33% Straight line
Fixtures & equipment	25% Straight line
Computer software	50% Straight line
Computer equipment	25% Straight line
Motor vehicles	50% Straight line

### iii. Income

All income is included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants for use in specific projects are included in the SoFA on a receivable basis, including grants for fixed assets, and are credited to the various activities in furtherance of the Charity's objectives.

Government grants in connection to the job retention scheme have been recognised in the period to which the underlying furloughed staff costs relate to.

Other income is included in the SoFA on a receivable basis and is allocated to income from generated funds or income from charitable activity according to the nature of the income.

Investment income is included in the SoFA in the year in which it is receivable.

Income received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Income is apportioned to the SoFA based upon the activities on which the income is derived.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2022

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### iv. Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Liabilities are recognised as expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.

All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 7.

### v. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### vi. Taxation

Community Care Options is a registered charity and has no liabilities to taxation.

### vii. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against net incoming resources on a straight line basis over the period of the lease.

### viii. Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its financial liabilities.

### ix. Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in note 14 to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in note 15 to the financial statements.

### x. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2022

3	Donations	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Donations	60	-	60	1,062
		<b>60</b>	<b>-</b>	<b>60</b>	<b>1,062</b>
4	Income from charitable activities	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	<i>Supported Living</i>				
	Outreach Direct Payments	269,238	-	269,238	230,298
	Your life your way	304,488	-	304,488	300,757
	Housing benefits	53,095	-	53,095	60,196
	Sundry income	356	-	356	150
		<b>627,177</b>	<b>-</b>	<b>627,177</b>	<b>591,401</b>
	<i>Shopmobility and Workshop</i>				
	Bolton Council	-	-	-	5,395
	Hire charges	-	-	-	-
	Sundry income	-	-	-	-
		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,395</b>
	<b>Total Income from charitable activities</b>	<b>627,177</b>	<b>-</b>	<b>627,177</b>	<b>596,796</b>
5	Other income	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	<i>Supported Living</i>				
	Coronavirus job retention scheme	-	-	-	20,598
	Bolton Council coronavirus grants	12,562	-	12,562	9,038
	Workforce retention grants	10,459	-	10,459	-
		<b>23,021</b>	<b>-</b>	<b>23,021</b>	<b>29,636</b>
6	Support and governance costs				

Support costs, which are principally the Head Office administrative expenses are apportioned to the activities of the Charity as set out in note 6. Governance costs are separately recorded on the Statement of Financial Activities as any apportionment is considered meaningless.



## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2022

<b>8</b>	<b>Net income (expenditure) and net movement in funds</b>	<b>2022</b>	<b>2021</b>
		£	£
	Net incoming (expenditure) is stated after charging:		
	Independent examiner's remuneration	7,200	6,300
	Depreciation	1,600	927
	Operating leases	30,171	27,456

### 9 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

<b>10</b>	<b>Staff costs</b>	<b>2022</b>	<b>2021</b>
		£	£
	Wages and salaries	500,144	527,561
	Social security costs	40,278	40,278
	Pension costs	9,638	9,638
		550,060	577,477

The average monthly number of employees, analysed by function, were:

	<b>2022</b>	<b>2021</b>
	Number	Number
Supported Living	21	23
Shopmobility	-	1
Management	5	7
	26	31

No employee received emoluments in excess of £60,000 in either year.

The trustees did not receive any remuneration nor reimbursement of expenses during either year.

<b>11</b>	<b>Tangible fixed assets</b>	<b>Shopmobility Scooters</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; equipment</b>	<b>Computer equipment</b>	<b>Total</b>
		£	£	£	£	£
	<b>Cost</b>					
	At 1 April 2021	2,416	12,635	1,156	37,536	53,743
	Additions	-	-	-	2,927	2,927
	Disposals	(2,416)	(12,635)	(217)	(528)	(15,796)
	At 31 March 2022	-	-	939	39,935	40,874
	<b>Depreciation</b>					
	At 1 April 2021	2,416	12,635	1,156	35,718	51,925
	Depreciation	-	-	-	1,600	1,600
	Disposals	(2,416)	(12,635)	(217)	(528)	(15,796)
	At 31 March 2022	-	-	939	36,790	37,729
	<b>Net book values</b>					
	At 31 March 2022	-	-	-	3,145	3,145
	At 1 April 2021	-	-	-	1,818	1,818

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2022

12 Debtors	2022	2021
	£	£
Trade debtors	62,155	87,672
Other debtors	14,930	15,399
Prepayments and accrued income	10,343	5,964
	<b>87,428</b>	<b>109,035</b>

13 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	4,253	295
Taxation and social security	11,358	9,263
Other creditors	8,052	7,249
Accruals	14,663	14,211
	<b>38,326</b>	<b>31,018</b>

14 Unrestricted funds	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
<b>Designated funds</b>					
Darren Court	17,976			3,140	21,116
	17,976	-	-	3,140	21,116
<b>General funds</b>	408,687	650,258	(643,485)	(3,140)	412,320
	<b>426,663</b>	<b>650,258</b>	<b>(643,485)</b>	<b>-</b>	<b>433,436</b>

15 Restricted funds	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Residents fund (i)	2,374	-	-	-	2,374
	<b>2,374</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,374</b>

(i) Funds to be used towards Residents activities.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2022

16 Analysis of net assets	Unrestricted Funds		Restricted Funds	Total 2022	Total 2021
	General	Designated			
	£	£	£	£	£
Fixed assets	3,145	-	-	3,145	1,818
Current assets	447,501	21,116	2,374	470,991	458,237
Current liabilities	(38,326)	-	-	(38,326)	(31,018)
<b>Net assets at 31 March 2022</b>	<b>412,320</b>	<b>21,116</b>	<b>2,374</b>	<b>435,810</b>	<b>429,037</b>

### 17 Commitments under operating leases

At 31 March 2022 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2022	2021
	£	£
Operating leases which expire:		
<i>Within 1 year</i>		
Land and buildings	27,862	27,862

### 18 Indemnity insurance

The charity has purchased insurance for the trustees and officers of the charity against liability arising for wrongful acts in relation to the charity. The cost of this insurance amounted to £3,393 (2021 - £3,517).

### 19 Control

There is no ultimate controlling party.

**COMMUNITY CARE OPTIONS**

England & Wales - Charity number 1013819

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# Accounts

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**Company Number 02642512**  
**Registered in England & Wales**

**Charity Number 1013819**

## **COMMUNITY CARE OPTIONS**

**Trustees' Report and Financial Statements**  
**For the year ended 31 March 2021**

## COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements  
For the year ended 31 March 2021

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## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2021

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The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

### Reference and Administrative details

The registered name of the charity is Community Care Options. The charity is also known locally as Comco.

The registered charity number is 1013819.

Community Care Options is also registered as a company limited by guarantee (company registration number 02642512).

The directors, who are also trustees, who have served during the year and since the year end are listed below:

Mrs I A Seddon	Chair of the trustees <i>(Resigned 27 July 2021)</i>
Mr R H Bradley	<i>(Resigned 7 October 2020)</i>
Mrs M Connell	
Mr A Connell	
Mr J Batigan	<i>(Resigned 31 August 2020)</i>
Mr A J Crawshaw	<i>(Resigned 9 December 2020)</i>

Company Secretary / Chief Executive	Mr R Bates
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Registered office of charity:	1 – 3 The Courtyard Calvin Street Bolton BL1 8PB Telephone 01204 360220
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Administration centre:	1 – 3 The Courtyard Calvin Street Bolton BL1 8PB
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Bankers:	Co-operative Bank 19 Knowsley Street Bolton BL1 2AS
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Independent examiner:	Mike Garrett FCA Kay Johnson Gee Limited 1 City Road East Manchester M15 4PN
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Solicitors:	Fieldings Porter Silverwell House Silverwell Street Bolton BL1 1PT
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## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2021

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### Structure, Governance and Management

#### **Governing Document**

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the company in the event of a winding-up, to the sum not exceeding one pound each.

#### **Appointment of Trustees**

As set out in the Articles of Association, there is a Council of Management of the company who are also trustees of the charity. A minimum of three and a maximum of nine trustees are elected to the Council. One third of the Council are required to retire each year at the Annual General Meeting and may offer themselves for re-election.

#### **Trustee induction and training**

Community Care Options' current Board of the Trustees consists of members with a wide range of skills and knowledge that they bring to the charity. The founder members set the strategic vision and criteria for the charity's purpose which have remained the same throughout the thirty years of the charity.

The Board have developed a clear induction presentation package for all new prospective Trustees. This presentation pack outlines the aims and objectives of the charity, show clearly the roles and responsibilities of a Trustee and allow for a co-opted period should this be requested by any interested person.

#### **Organisation**

The Board of trustees which can have up to nine members administers the charity. The Board meets every two months and the meetings are also attended by the Chief Executive who is also a founder member and responsible for the day to day running of the charity.

#### **Risk management**

The trustees have considered the major risks to which the charity is exposed and have established suitable risk management and control procedures.

### Objectives and Activities

The Objects of the Charity are:

- 1 The care and support of people with disabilities including people with learning disabilities who may also have special needs, people with a mental illness, challenging behaviour, profound physical disabilities or sensory disabilities.
- 2 The provision, in the interests of social welfare, of facilities for recreation or for leisure time occupation for the benefit of people with disabilities, with the object of improving their conditions and quality of life.

#### **Principal activities and main objectives**

The principal activity of the Company is the provision of care and the welfare of people with disabilities.

Community Care Options is a not-for-profit company with charitable status set up by parents and carers who determine the criteria for its aims and its objectives. The primary aim of the organisation is to provide good quality care and support to people with physical disabilities, learning difficulties who have additional problems or other disabilities.

The strategy for achieving our 'aims and objectives' is for managers of each project to meet informally with their staff monthly to monitor and assess the outcomes and whether they match the charity's expectations.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2021

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A report from each manager is presented to the Board for review at their bi-monthly meetings. The principle set by the Board is one of an 'Open Door Policy' which means that both the Board and Chief Executive are able to respond quickly to any issues of concern.

### Achievements and Performance

2020 / 2021 has been a very difficult year due to the pandemic, with at least 35 percent of outreach service users cancelling at the start of April 2020. This was slightly offset by two members of staff leaving because of health issues, and one person leaving to take up a new post.

With the exception of one member of staff all other present staff had received their vaccine as have most of our service users. Two members of staff did have Covid 19 prior to this, with one suffering from long covid lasting three months, but now fully recovered.

Due to the drop in service user numbers seven support workers were put on furlough for a few months. Towards the end of the year we had some of the cancelled visits returning to our service, plus new referrals, so gradually the demand for care and support started to increase.

Due to the general problems with recruiting staff into social care, Community Care Options found it difficult to recruit new support workers to cope with the new referrals at the end of the year and has, as a result, been unable to meet the new services required, so therefore regrettably we had to turn down some of the new referrals. On March 31<sup>st</sup> two further senior staff left our service after many years of service, one retired and the other took up a new post, after twenty-seven years as a manager, wishing to return to full time mental health nursing.

#### *Darren Court*

Darren Court has remained fully occupied throughout the year with six people living there, and the services were basically unaffected by the pandemic other than having to stay in their home.

#### *Outreach*

As highlighted above, this was the service that was badly affected by the pandemic, but throughout the difficult year we have been able to meet the needs of the people continuing to receive their care and support from us.

#### *Shopmobility*

Shopmobility had to close at the end of March 2020 due to the premises being unsuitable for social distancing. Also due to our Local Authority grant coming to an end staff were given ninety days redundancy notice to end on June 30<sup>th</sup>. As a result Shopmobility is not likely to reopen in 2021.

### Public benefit

All our activities are aimed at providing services that benefit the community, ranging from supporting 38 disabled people, helping them to live in their own homes.

The trustees consider that the details above ensure that the charity meets both the spirit and the letter of the Public Benefit reporting requirements as specified in Charity Commission guidance.

### Financial Review

#### **Reserves policy**

The Trustee/Directors recognise that it is very important that the company has sufficient reserves to continue its objectives. This policy refers to unrestricted reserves from each of our projects and that they be retained for the operation of the project they relate to, in the same way as restricted reserves are applied. This is to ensure that there are funds available to meet the commitments of the project, in particular staffing costs. A financial review will be carried out annually to assess whether the reserves are sufficient to minimise risk.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.

For the year ended 31 March 2021

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The target set by the Trustees relates to six months unrestricted operating costs and is constantly under review. Free reserves as at 31 March 2021 were £408,687 (£474,666 at 31 March 2020). This is above the target of approximately £350,000 which has been based on expenditure levels incurred in the year to 31st March 2021. The Trustees will take steps in future periods to maintain free reserves at or above the target level.

### **Designated Reserves**

The Trustees have designated funds £17,976 (2020 - £14,450) towards the sustainability of Darren Court.

### **Principal funding sources, activities and results**

Income for 2021 amounted to £627,494 (2020 - £740,361) and included the following:

Supported Living - Direct payments income was £531,055 (2020 - £657,231).

A payment of £60,196 (2020 - £53,007) for Intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

Bolton Shopmobility received £5,395 (2020 - £21,578) from a Local Authority grant towards the operating cost of the service.

### **Investment powers and policy**

The Memorandum & Articles of Association state that the charity has the power to invest moneys of the company not immediately required for the furtherance of its objects in or upon such investments, securities, or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

### **Trustee indemnity**

Indemnity insurance in respect of the trustees has been provided at a cost of £1,927 (2019 - £2,650) for the year.

### **Plans for Future Periods**

Community Care Options will celebrate a 30 years milestone on September 3<sup>rd</sup> 2021 and look forward to our next 30 years of service.

### ***Supported Living services***

The 2021 / 2022 year started with a complete restructuring of the service, with an internal appointment for the senior manager post, after the Director of Operations left, and a new member of staff appointed as the financial administrator, replacing the member of staff who retired. As a result of the restructure, extra management support is now provided by the CEO's office with the executive assistant more involved in monitoring the service with a view to reducing our costs to strengthen our reserves after a number of years resulting in a loss each year. This has been due to the general under funding of social care.

Our ongoing recruitment policy is aiming to increase the number of support workers in order to accept all new referrals and to tender for services both within the Bolton area and surrounding Authorities. This plan will be a longer-term approach to developing our service base.

Most services that are subject to the tendering process now require the service provider to secure property for the person requiring support. In order for Community Care Options to be in a position to provide this our CEO plans to meet with Housing Associations' to make available social housing for people with disabilities and mental health issues.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2021.

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### Trustees' responsibilities

The trustees (who are also directors of Community Care Options for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

### Statutory compliance

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the Memorandum and Articles of Association and the requirements of the Charities SORP.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

### Independent examiner

The trustees have reappointed Mike Garrett of Kay Johnson Gee Limited to undertake the Independent Examination.

The Trustees report was approved and was signed on behalf of the Trustees by:



**A Connell**  
*Trustee Director*

Date: 2/11/21

## INDEPENDENT EXAMINER'S REPORT

To the Trustees of Community Care Options  
For the year ended 31 March 2021

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I report to the trustees on my examination of the financial statements of Community Care Options ('the charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

### Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required 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 trustees as a body, for my work, for this report, or for the opinions I have formed.

**Michael Garrett FCA**  
For and on behalf of  
**Kay Johnson Gee Limited**  
1 City Road East  
Manchester  
M15 4PN

Date :

## COMMUNITY CARE OPTIONS

Statement of Financial Activities (including an Income and Expenditure Account)  
For the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME</b>					
<i>Donations and legacies</i>					
- Donations	3	1,062	-	1,062	2,310
<i>Income from charitable activities</i>					
- Supported Living	4	591,401	-	591,401	710,538
- Shopmobility	4	5,395	-	5,395	27,513
<i>Other income</i>					
- Supported Living	5	29,636	-	29,636	-
<b>Total Income and endowments</b>		<b>627,494</b>	<b>-</b>	<b>627,494</b>	<b>740,361</b>
<b>EXPENDITURE</b>					
<i>Expenditure on charitable activities</i>					
- Supported Living	7	670,888	-	670,888	726,267
- Shopmobility	7	14,478	-	14,478	31,445
- Big Lottery Fund	7	-	-	-	-
- Head office	7	(377)	-	(377)	7,218
- Governance costs	7	6,300	-	6,300	7,600
<b>Total Expenditure</b>		<b>691,289</b>	<b>-</b>	<b>691,289</b>	<b>772,530</b>
<b>Net Income/(expenditure) and net movement in funds</b>	8	<b>(63,795)</b>	<b>-</b>	<b>(63,795)</b>	<b>(32,169)</b>
<b>Transfers between funds</b>	14	<b>(467)</b>	<b>467</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>		<b>490,925</b>	<b>1,907</b>	<b>492,832</b>	<b>525,001</b>
<b>Total funds carried forward</b>	16	<b>426,663</b>	<b>2,374</b>	<b>429,037</b>	<b>492,832</b>

## COMMUNITY CARE OPTIONS

Balance Sheet  
As at 31 March 2021

Company number: 02642512  
Charity number: 1013819

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	1,818	1,809
<b>Current assets</b>			
Debtors	12	109,035	102,357
Cash at bank and in hand		349,202	422,530
		458,237	524,887
<b>Creditors: amounts falling due within one year</b>	13	(31,018)	(33,864)
<b>Net current assets</b>		427,219	491,023
<b>Net assets</b>		429,037	492,832
<b>Represented by:</b>			
<b>Unrestricted income funds</b>			
- General funds	14	408,687	476,475
- Designated funds	14	17,976	14,450
Total unrestricted funds		426,663	490,925
<b>Restricted income funds</b>	15	2,374	1,907
<b>Total charity funds</b>		429,037	492,832

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2021 and of its net income for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 7 to 16 were approved by the Board of Trustees on and signed on its behalf by:



A Connell  
Trustee Director

Date: 2/11/21

## COMMUNITY CARE OPTIONS

Statement of Cash Flows  
For the year ended 31 March 2021

	2021 £	2020 £
<b>Cash flow from operating activities</b>	<b>(72,392)</b>	<b>15,417</b>
<b>Cash flow from investing activities</b>		
- Payments to acquire tangible fixed assets	(936)	(798)
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(73,328)</b>	<b>14,619</b>
<b>Cash and cash equivalents at 1 April 2020</b>	<b>422,530</b>	<b>407,911</b>
<b>Cash and cash equivalents at 31 March 2021</b>	<b>349,202</b>	<b>422,530</b>
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	349,202	422,530
<b>Reconciliation of net income (expenditure) to net cash flow from operating activities</b>	<b>2021 £</b>	<b>2020 £</b>
Net income (expenditure) for year	(63,795)	(32,169)
Depreciation	927	799
Decrease (increase) in debtors	(6,678)	42,761
Increase (decrease) in creditors	(2,846)	4,026
<b>Net cash flow from operating activities</b>	<b>(72,392)</b>	<b>15,417</b>

# COMMUNITY CARE OPTIONS

Notes to the financial statements  
For the year ended 31 March 2021

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## 1 General information

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the Company in the event of a winding-up, to the sum not exceeding one pound each.

The principal activity of the Company is the provision of care and the welfare of people with disabilities. The address of the registered office can be found on the Trustees Report

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014, the Charities Act 2011 and UK Generally Accepted Practice.

## 2 Accounting policies

### i. Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### ii. Fixed assets

Scooters, computer equipment, and fixtures and equipment purchases costing more than £250 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted or designated fixed asset funds which fund future depreciation of the assets.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Shopmobility scooters	33.33% Straight line
Fixtures & equipment	25% Straight line
Computer software	50% Straight line
Computer equipment	25% Straight line
Motor vehicles	50% Straight line

### iii. Income

All income is included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants for use in specific projects are included in the SoFA on a receivable basis, including grants for fixed assets, and are credited to the various activities in furtherance of the Charity's objectives.

Government grants in connection to the job retention scheme have been recognised in the period to which the underlying furloughed staff costs relate to.

Other income is included in the SoFA on a receivable basis and is allocated to income from generated funds or income from charitable activity according to the nature of the income.

Investment income is included in the SoFA in the year in which it is receivable.

Income received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Income is apportioned to the SoFA based upon the activities on which the income is derived.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2021

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### iv. Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Liabilities are recognised as expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.

All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 7.

### v. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### vi. Taxation

Community Care Options is a registered charity and has no liabilities to taxation.

### vii. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against net incoming resources on a straight line basis over the period of the lease.

### viii. Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its financial liabilities.

### ix. Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in note 14 to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in note 15 to the financial statements.

### x. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2021

3	<b>Donations</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
	Donations	1,062	-	1,062	2,310
		<b>1,062</b>	<b>-</b>	<b>1,062</b>	<b>2,310</b>
4	<b>Income from charitable activities</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
	<i>Supported Living</i>				
	Outreach Direct Payments	230,298	-	230,298	363,296
	Your life your way	300,757	-	300,757	293,935
	Housing benefits	60,196	-	60,196	53,007
	Sundry income	150	-	150	300
		<b>591,401</b>	<b>-</b>	<b>591,401</b>	<b>710,538</b>
	<i>Shopmobility and Workshop</i>				
	Bolton Council	5,395	-	5,395	21,578
	Hire charges	-	-	-	5,588
	Sundry income	-	-	-	347
		<b>5,395</b>	<b>-</b>	<b>5,395</b>	<b>27,513</b>
	<b>Total income from charitable activities</b>	<b>596,796</b>	<b>-</b>	<b>596,796</b>	<b>738,051</b>
5	<b>Other income</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
	<i>Supported Living</i>				
	Coronavirus job retention scheme	20,598	-	20,598	-
	Bolton Council coronavirus grants	9,038	-	9,038	-
		<b>29,636</b>	<b>-</b>	<b>29,636</b>	<b>-</b>

## 6 Support and governance costs

Support costs, which are principally the Head Office administrative expenses are apportioned to the activities of the Charity as set out in note 6. Governance costs are separately recorded on the Statement of Financial Activities as any apportionment is considered meaningless.



## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)

For the year ended 31 March 2021

<b>8</b>	<b>Net income (expenditure) and net movement in funds</b>	<b>2021</b>	<b>2020</b>
		£	£
	Net incoming (expenditure) is stated after charging:		
	Independent examiner's remuneration	6,300	7,200
	Depreciation	927	799
	Operating leases	27,456	35,363

### 9 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

<b>10</b>	<b>Staff costs</b>	<b>2021</b>	<b>2020</b>
		£	£
	Wages and salaries	527,561	606,529
	Social security costs	40,278	45,917
	Pension costs	9,638	10,562
		<b>577,477</b>	<b>663,008</b>

The average monthly number of employees, analysed by function, were:

	<b>2021</b>	<b>2020</b>
	Number	Number
Supported Living	23	26
Shopmobility	1	4
Management	7	7
	<b>31</b>	<b>37</b>

No employee received emoluments in excess of £60,000 in either year.

The trustees did not receive any remuneration nor reimbursement of expenses during either year.

<b>11</b>	<b>Tangible fixed assets</b>	<b>Shopmobility Scooters</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; equipment</b>	<b>Computer equipment</b>	<b>Total</b>
		£	£	£	£	£
	<b>Cost</b>					
	At 1 April 2020	2,416	12,635	1,156	36,600	52,807
	Additions	-	-	-	936	936
	Disposals	-	-	-	-	-
	At 31 March 2021	2,416	12,635	1,156	37,536	53,743
	<b>Depreciation</b>					
	At 1 April 2020	2,416	12,635	1,156	34,791	50,998
	Depreciation	-	-	-	927	927
	Disposals	-	-	-	-	-
	At 31 March 2021	2,416	12,635	1,156	35,718	51,925
	<b>Net book values</b>					
	At 31 March 2021	-	-	-	1,818	1,818
	At 1 April 2020	-	-	-	1,809	1,809

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2021

<b>12 Debtors</b>					<b>2021</b>	<b>2020</b>
					£	£
Trade debtors					<b>87,672</b>	84,458
Other debtors					<b>15,399</b>	11,413
Prepayments and accrued income					<b>5,964</b>	6,486
					<b>109,035</b>	<b>102,357</b>
<b>13 Creditors: amounts falling due within one year</b>					<b>2021</b>	<b>2020</b>
					£	£
Trade creditors					<b>295</b>	157
Taxation and social security					<b>9,263</b>	10,128
Other creditors					<b>7,249</b>	2,539
Accruals					<b>14,211</b>	21,040
					<b>31,018</b>	<b>33,864</b>
<b>14 Unrestricted funds</b>	<b>Balance at</b>					<b>Balance at</b>
	<b>1 April</b>	<b>Incoming</b>	<b>Resources</b>			<b>31 March</b>
	<b>2020</b>	<b>resources</b>	<b>expended</b>	<b>Transfers</b>		<b>2021</b>
<b>Designated funds</b>	£	£	£	£		£
Darren Court	14,450			3,526		17,976
	14,450	-	-	3,526		17,976
<b>General funds</b>	476,475	627,494	(691,289)	(3,993)		408,687
	490,925	627,494	(691,289)	(467)		426,663
<b>15 Restricted funds</b>	<b>Balance at</b>					<b>Balance at</b>
	<b>1 April</b>	<b>Incoming</b>	<b>Resources</b>			<b>31 March</b>
	<b>2020</b>	<b>resources</b>	<b>expended</b>	<b>Transfers</b>		<b>2021</b>
	£	£	£	£		£
Residents fund (i)	1,907	-	-	467		2,374
	1,907	-	-	467		2,374

(i) Funds to be used towards Residents activities.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2021

16	Analysis of net assets	Unrestricted Funds		Restricted Funds	Total	Total
		General	Designated		2021	2020
		£	£	£	£	£
	Fixed assets	1,818	-	-	1,818	1,809
	Current assets	437,887	17,976	2,374	458,237	524,887
	Current liabilities	(31,018)	-	-	(31,018)	(33,864)
	<b>Net assets at 31 March 2021</b>	<b>408,687</b>	<b>17,976</b>	<b>2,374</b>	<b>429,037</b>	<b>492,832</b>

### 17 Commitments under operating leases

At 31 March 2021 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2021	2020
	£	£
Operating leases which expire:		
<i>Within 1 year</i>		
Vehicle rental	-	-
Land and buildings	27,862	22,050

### 18 Indemnity insurance

The charity has purchased insurance for the trustees and officers of the charity against liability arising for wrongful acts in relation to the charity. The cost of this insurance amounted to £3,517 (2020 - £3,175).

### 19 Control

There is no ultimate controlling party.