

North East Lincolnshire Carelink

Charity No. 1046115

Company No. 03047967

Trustees' Report and Unaudited Accounts

31 March 2023

North East Lincolnshire Carelink
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**North East Lincolnshire Carelink
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report (which includes the director's report as required by company law) with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03047967

Charity No. 1046115

Principal Office

Innovation Centre
Innovation Way
Europarc, Grimsby
North East Lincolnshire
DN37 9TT

Registered Office

Innovation Centre
Innovation Way
Europarc, Grimsby
N E Lincolnshire
DN37 9TT

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

D. Batty	
M. Cracknell	
J. Houghton	
S. Leary	
L. Lee	(Resigned 5 September 2022)
S. Wakefield	
J Houghton	(Appointed 13 February 2023)
C Etheridge	(Appointed 15 May 2023)

Key Management Personnel

Centre Manager	Vickie Fisher
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Accountants

AG Smith & Co Ltd
Chartered Certified Accountants
Unit 8 Laceby Business Park
Laceby
Grimsby
N E Lincolnshire
DN37 7DP

OBJECTIVES AND ACTIVITIES

North East Lincolnshire Carelink's purpose is keeping vulnerable people safe and well through innovative practices and technological approaches by providing a link to their wider community.

Charitable Objectives

North East Lincolnshire Carelink uses practical and technological solutions to support vulnerable people to lead independent lives, feeling safe and well in their community.

North East Lincolnshire Carelink's Strategic activities and priorities are:

1. Ensure sound governance;
 - i. Trustee active involvement
 - ii. Robust operational and strategic management in place;
 - iii. Financial and Management Information in place;
 - iv. Staff supervised, trained and supported;
 - v. A positive environment for staff to work in.
2. Maintain the current service - meeting regulatory and contractual requirement, including:
 - a. TSA requirements including response times; and
 - b. CCG, NELC, LHP and smaller charities.
3. Develop effective marketing of the service to gain customers and achieve donations by:
 - a. Establishing ongoing donations, undertaking fundraising;
 - b. Accessing local/national grants for core work, added value and future business ventures;
 - c. Responding to business opportunities; and
 - d. Seeking out markets e.g., family reassurance, Learning Disability, lone working, young people.
4. Work towards maintaining an ongoing surplus to ensure long-term equipment/platform replacement programme by:
 - a. Ensuring costs are reduced and income maximised;
 - i. Reduced cost through Lincare partnership; and
 - ii. Explore possible future alarm provider partnerships.
5. Implement and fund the digital transformation pathway ready for 2025.
 - a. IT Platform – in place for 2023
 - b. Digital Telecare equipment replacement programme – in place by end of 2023/24
6. Establish meaningful partnerships which meet our business and charitable aims. Agreed in order of importance are:
 - a. Lincare shared telecare service - financial security through shared resources - potential through this for Jontek Strategic Partnership as well;
 - b. Hospital Discharge Home from Hospital scheme;
 - c. Later Life Partnership - promoting our service with older people through initiatives like Million Pound Challenge;
 - d. Connectnel - agree Carelink updated funding and approach to joint working;
 - e. Empower joint working - shared resource for installing around crime reduction; and

f. Attending community meetings e.g., VCSE, Dementia, Carers - wider awareness of Carelink's service, Fire Service.

ACHIEVEMENTS AND PERFORMANCE

Carelink has had a difficult year, all related to the forthcoming digital requirements for all telecare services, due 2025 but because of external pressure from our regulator and telephone companies, forced to be completed by July 2023. We have successfully dealt with our digital transformation plans being squeezed into 1 year, replacing our delayed IT platform in March 23. By the end of 2022 we had in place funding, provided through the East Coast Community fund and extremely generous grants from the Integrated Care Board (ICB)/Council totalling over £200,000 which has led to us being able to afford to replace all old units with digital within this financial year.

However, we have continued to provide a high quality and locally responsive service, working with partners to actively support and be a part of our local community response. We continue to answer calls from our 2700 vulnerable customers, taking 192,655 calls in the last year, which is on average 16,000 calls a month or 546 calls a day. Our installers provided 687 new telecare connections. We dealt with 603 calls which required an ambulance, 109 needing the Fire Brigade, 1927 requiring assistance from carers, 1484 requiring support from SPA adult social care and 2178 requiring their family/contacts to support them. 611 customers contacted us to let us know they had fallen and were hurt whilst 1173 told us they had fallen but were not hurt. As well as receiving calls, we also proactively maintained contact with our customers to show our support - our staff undertook 2272 birthday calls and 5789 welfare/wellbeing calls. We continued to meet and exceed our regulator TSA target of 98.5% of all calls being answered within 60 seconds, achieving a 99.37% level.

Financial impact

The decision in Dec 21 to agree that analogue units could no longer be purchased has created significant financial difficulties for Carelink which has taken up much of the last 18 months, causing stress and anxiety for management and Trustees, stopping them from undertaking other developmental work. The financial issues we have encountered in 2022/23 include:

- In less than a year, our earmarked reserves have already been depleted on purchasing digital units as they cost 3 times as much as analogue.
- We have no control paying for digital as there is no other alternative, we either pay for units and get new customers or pass them on to competitors.
- Delays in delivery from suppliers (April/May 22) led to us having to say we could not provide new customers with a service as we had no units. This has been resolved but we have never had to do this before.
- These delays meant we started purchasing in bulk to ensure we had enough supply in stock. This led to us experiencing serious cashflow issues July/August 22 and meant our reserves were spent much quicker than we planned.

North East Lincolnshire Carelink Trustees Annual Report

- Although we have attempted to pass the cost of the SIM on to our customers, the cost of SIMs as people are given digital units is impacting upon our proposed costs for the year. We are going from a planned healthy surplus when we set the budget in Feb 22 to a deficit. It is not just the extra cost of the SIM but also the cost of staff going out replacing with digital units that we had not planned for. It is a time-consuming task requiring dedicated resources on top of running the control centre.
- We had to use our ring-fenced reserves (there for if we must close) to act as bridging loan or to pay for digital units whilst we sourced further funding.
- Thankfully, we received support from the ex Clinical Commissioning Group (CCG) now ICB and NEL Council. The ex CCG agreed to fund their customers units (we have a contract for around 1000 customers) and the ICB agreed to fund all remaining private customer units totalling another 1000. We are extremely grateful for their support.
- This funding for new digital units although most welcome has led to us requiring extra staff resource we had not budgeted for as we need dedicated resource to undertake the replacement programme.

Strategy for Digital Transformation

As referred to previously, our digital transformation plan which involved replacing our IT platform and all analogue units with digital ones was expected to take until 2025 but due to our regulator and phone companies imposing a deadline of July 2023, we have had to undertake the whole process within 1 year. We have managed the amazing feat of replacing our IT platform, the majority of our analogue units, and having the required funding to pay for it all within the last 6 months of the financial year. We expect it to be fully completed by July 2023.

Lincare partnership

Our formal partnership with Lincare (Lincoln city council telecare provider) agreement enables us to share resources and undertake joint activities to the betterment of both Carelink and Lincare who both wish to remain separate entities but recognise their small size and wider requirements (digital) puts them under significant financial strain in providing a localised monitoring centre. With our new platform in place by March 2023, we can now focus on working more collaboratively together and sharing our staff resource, skills and knowledge to the benefit of both parties for the forthcoming year.

Increased Partnership working

Locally, our continual attendance at local strategic and voluntary sector events has meant we are becoming established partners within the local community at local authority and voluntary sector level including:

- Connectnel - a community wellbeing hub overseen by Centre4 and initially funded by the local authority. It offers a preventative signposting resource, linking people with what is available in the community, rather than relying on statutory services. We are providing the out of hours evening/overnight and weekend response service. Positive links have been established, making Carelink more than just a control centre. Staff have risen to the challenge of this after a shaky start.

North East Lincolnshire Carelink Trustees Annual Report

- Later Life Partnership Million Pound Challenge - we had with Friendship at Home and NEL Ageuk (local older people voluntary services) created an older people collaborative in April 21. We undertook joint work with seed funding from Public Health and were contacted by the Council in March 22 to undertake engagement activities which encourage benefit take up for older people in North East Lincolnshire in what they call the million-pound challenge - helping people access benefits which could bring in a million pounds to the local community. This has been very successful, and we have had an excellent response with the Council agreeing to extend for another year. We are using access to our existing and new customers, raising it with them at every interaction but also looking wider, undertaking, and attending events to encourage wider take-up. This allows us to meet new people, particularly hard to reach groups, and talk about Carelink and the benefits of telecare.
- Empower - we continue our partnership with this local social enterprise who engage people affected by crime. They are installing key safes on our behalf.
- Winter Pressure / hospital discharge funding - we received funding February 22 to support people leaving hospital in a co-ordinated way with access to transport, shopping, and free use of a Carelink alarm (funded by our new Integrated Care Board). After a false start and change in voluntary organisation partner to Friendship at Home who deliver the units, we have been successfully providing our units to 50 people locally including providing wellbeing calls to support them as they come out of hospital with over half agreeing to purchase it themselves after the 3-to-6-month free period. The funding has been extended throughout the year and will continue into 23/24. This initiative shows local voluntary organisations can work together with statutory services to ensure extremely vulnerable people are supported at the right time to receive telecare to help them settle at home after being in hospital.
- We continue to attend local strategic groups including Voluntary Sector VCSE Forum, Dementia Alliance and Council initiative Social Isolation and Mental Health Alliance. These meetings allow us to represent the issues we are seeing with our customers, raise awareness of Carelink and take part in local initiatives.

TSA Audit

We successfully met our last light touch audit with the TSA October 22.

Operational Support & development

After a few years of restructure and change, our team structure is firmly established with a manager, team leader overseeing day to day staff and operations within the control room, and a project officer dealing with data and complex project plans. This allows the manager to be able to undertake more strategic work and take part in local networking. We also have a very settled staff group with only one staff member leaving this year and the recruitment and training of new staff now an established process. This has allowed our working practices which we redesigned over the last few years to become embedded and to support staff in seeing their role as more than just answering calls.

North East Lincolnshire Carelink Trustees Annual Report

Staff are dealing with the same levels of calls as last year but with much more complexity and the increased ambulance times (which can be up to 8 hours) is adding to staff's workload, particularly in the need to 'pass the baton'. They are managing this complexity well and we are continuing to exceed our response times despite these challenges. Our staff survey and appraisals showed that despite experiencing stress related to the massive changes taking place with digital, staff have felt supported and are happy working at Carelink.

To save money, we reduced our office size and undertook a redesign with staff involvement, creating a smaller but more effective working space.

We employ an external marketing company Evolve to support us with our presence, particularly within social media which has increased our reach and highlighted the benefits of our service, creating a conversation with potential new customers. We have also attended many talks and events promoting Carelink.

Contracts

Carelink continues to maintain its contracts with the following:

- LHP monitoring door entry and communal areas within their schemes.
- NEL Clinical Commissioning Group now called ICB providing trusted assessor, installation, and monitoring to an increasing number - now 900 - of the most vulnerable clients who meet their need threshold.
- NELC ex Supporting People customers who were classed as vulnerable, the contract is reducing as people no longer need an alarm but still stands at 280 people.

The charity is a Public Benefit Entity, and the trustees have regard to the Charity Commissions guidance on public benefit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

North East Lincolnshire Carelink is a registered charity with the Charities Commissions and a limited company registered with Companies House and works to a memorandum of articles. Our plan this coming year is to relook at how best Carelink provides its constitution and explore a move towards a Charitable Incorporated Organisation (CIO). Currently it assumes a membership model which does not best reflect the way Carelink operates. We have Trustees who oversee the governance of the charity as outlined within our Trustee Policy.

North East Lincolnshire Carelink currently has 6 Trustees, and we recruit new trustees through advertising and word of mouth. Previously, we would recruit based upon specific roles individuals had within the local area e.g., working with the local authority, fire brigade. However, as it has become more difficult to recruit, we have focused upon Trustees who have the skills and abilities to provide good governance and can use their abilities to provide guidance in how Carelink operates, supporting it in the local area to grow and develop. Potential Trustees are invited to attend several meetings before being voted in by other Trustees as a Trustee with voting rights. Skills and training are discussed within meetings with support provided if specific training is required. Annually, we check all Trustees are wishing to stay members, have no conflict of interest and that the Chair and Vice Chair are voted in.

North East Lincolnshire Carelink Trustees Annual Report

The Trustees meet 7 times a year covering 4 quarterly meetings, a budget setting meeting, an AGM and review of the annual accounts meeting. Decisions about strategic direction are decided by a vote at the meetings or if a decision is required quickly, agreed through confirmation within e-mail and/or telephone calls.

Trustees are not paid for their role and in the last year there has been no contractual relationships with any of the Trustees or conflicts of interest.

POST BALANCE SHEET EVENTS

Carelink experienced an Arson attack in the early hours of 31 August 2023, to their office based at Centre 4. A staff member was working and was luckily able to escape uninjured. Due to our partnership with Lincare, we were able to keep on answering customer calls and Carelink staff were back taking calls within hours. The office was no longer habitable, and we were fortunate to have been able to move to another charity's office at no costs. However, staff could not be based there. The charity was insured for the damage to the property, and have since moved new long term accommodation.

PLANS FOR FUTURE PERIODS

Specific activities beyond our core focus to be undertaken 2023-24:

- Focus on consolidating our digital transformation and ensuring it is fully embedded and works effectively;
- Implement Digital Platform - ensure staff feel confident March to June 2023;
- Replace our analogue units with digital – 900 plus by end of March 2024. Extra staff have already employed funded by Carelink to ensure this happens.

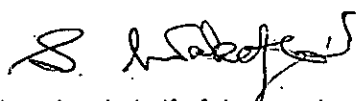
These first tasks are the overriding priorities on top of receiving calls and installing units, but we will also aim to ensure the following:

- Ensure grant funded activities are undertaken effectively:
- Home from Hospital - continuing for the rest of the year:
- Later Life Million Pound Challenge - engagement, triage for rest of year.
- Develop Lincare partnership to help with cost savings - shared staff resource (from June 23 onwards)
- Develop wider telecare centre partnerships with Lincare or other telecare centres separately offering night/weekend cover (from September 23 onwards).

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

**North East Lincolnshire Carelink
Trustees Annual Report**

A handwritten signature in black ink, appearing to read 'S. Wakefield', written in a cursive style.

Signed on behalf of the board

S. Wakefield
Trustee

12 December 2023

**North East Lincolnshire Carelink
Independent Examiners Report**

Independent Examiner's Report to the trustees of North East Lincolnshire Carelink

I report to the charity trustees on my examination of the financial statements of North East Lincolnshire Carelink for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

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 ('the 2006 Act.')

An independent examination has taken place instead of an audit (under Regulation 31 (f) of the Charities (Accounts and Reports) Regulations 2008, due to a dispensation from audit being granted by the Charities Commission under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008 dated 9 November 2023.

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

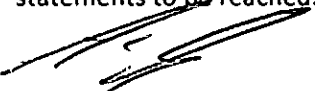
Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- the financial statements have not been prepared in accordance with the Charities SORP (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.



Andrew Smith FCCA
AG Smith & Co Ltd
Chartered Certified Accountants
Unit 8 Laceby Business Park
Laceby, Grimsby
N E Lincolnshire
DN37 7DP
12 December 2023

North East Lincolnshire Carelink
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4	3,635	217,741	221,376	96,558
Charitable activities	5	789,247	-	789,247	631,950
Investments	6	864	-	864	2,899
Total		793,746	217,741	1,011,487	731,407
Expenditure on:					
Charitable activities	7	796,237	64,078	860,315	669,444
Total		796,237	64,078	860,315	669,444
Net gains on investments		-	-	-	-
Net income		(2,491)	153,663	151,172	61,963
Transfers between funds		153,958	(153,958)	-	-
Net income before other gains/(losses)		151,467	(295)	151,172	61,963
Other gains and losses					
Net movement in funds		151,467	(295)	151,172	61,963
Reconciliation of funds:					
Total funds brought forward		378,092	102,453	480,545	418,582
Total funds carried forward		529,559	102,158	631,717	480,545

North East Lincolnshire Carelink
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Income	1,010,623	728,508
Interest and investment income	864	2,899
Gross income for the year	<u>1,011,487</u>	<u>731,407</u>
Expenditure	860,315	669,444
Total expenditure for the year	<u>860,315</u>	<u>669,444</u>
Net income before tax for the year	151,172	61,963
Net income for the year	<u>151,172</u>	<u>61,963</u>

North East Lincolnshire Carelink

Balance Sheet

at 31 March 2023

Company No. 03047967	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	373,839	158,895
		<u>373,839</u>	<u>158,895</u>
Current assets			
Stocks	10	13,931	7,515
Debtors	11	41,788	15,709
Cash at bank and in hand		229,235	334,376
		<u>284,954</u>	<u>357,600</u>
Creditors: Amount falling due within one year	12	(27,076)	(35,950)
Net current assets		<u>257,878</u>	<u>321,650</u>
Total assets less current liabilities		<u>631,717</u>	<u>480,545</u>
Net assets excluding pension asset or liability		<u>631,717</u>	<u>480,545</u>
Total net assets		<u>631,717</u>	<u>480,545</u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		102,158	102,453
		<u>102,158</u>	<u>102,453</u>
Unrestricted funds	13		
General funds		324,559	378,092
Designated funds		205,000	-
		<u>529,559</u>	<u>378,092</u>
Reserves	13		
Total funds		<u>631,717</u>	<u>480,545</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

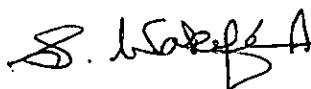
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 12 December 2023

And signed on its behalf by:

S. Wakefield
Trustee



12 December 2023

North East Lincolnshire Carelink
Statement of Cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	151,172	61,963
Adjustments for:		
Depreciation of property, plant and equipment	66,225	35,375
Dividends, interest and rents from investments	(864)	(2,899)
(Increase)/Decrease in stocks	(6,416)	1,354
(Increase)/Decrease in trade and other receivables	(26,079)	45,005
(Decrease)/Increase in trade and other payables	(8,874)	15,051
Net cash provided by operating activities	<u>175,164</u>	<u>155,849</u>
Cash flows from investing activities		
Proceeds from sales of property, plant and equipment	2,899	15,449
Payments for property, plant and equipment	(284,068)	(82,927)
Dividends, interest and rents from investments	864	2,899
Net cash used in investing activities	<u>(280,305)</u>	<u>(64,579)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(105,141)	91,270
Cash and cash equivalents at the beginning of the year	334,376	243,106
Cash and cash equivalents at the end of the year	<u>229,235</u>	<u>334,376</u>
Components of cash and cash equivalents		
Cash and bank balances	229,235	334,376
	<u>229,235</u>	<u>334,376</u>

North East Lincolnshire Carelink
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	<p>Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.</p> <p>Grants are included in the Statement of Financial Activities (SoFA) when the charity has met all performance criteria and the amount of the income can be measured with sufficient reliability.</p>
Government grants	
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	10% Straight Line
Units/Control Centre Equipment	Between 3-7 years Straight Line
Office Equipment	% 3-7 years Straight Line

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern. Therefore, the accounts have been prepared on a going concern basis.

North East Lincolnshire Carelink
Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. In the event of the charity being wound up, each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity. The company is registered in England and Wales. The address of the registered office is Innovation Centre, Innovation Way, Europarc, Grimsby, North East Lincolnshire, DN37 9TT.

The Charity constitutes a public benefit entity as defined by FRS 102.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	10,125	86,433	96,558
Charitable activities	631,950	-	631,950
Investments	2,899	-	2,899
Total	644,974	86,433	731,407
Expenditure on:			
Charitable activities	666,644	2,800	669,444
Total	666,644	2,800	669,444
Net income	(21,670)	83,633	61,963
Transfers between funds	6,680	(6,680)	-
Net income before other gains/(losses)	(14,990)	76,953	61,963
Other gains and losses:			
Net movement in funds	(14,990)	76,953	61,963
Reconciliation of funds:			
Total funds brought forward	393,082	25,500	418,582
Total funds carried forward	378,092	102,453	480,545

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Grants	-	217,741	217,741	96,338
Donations from individuals	3,635	-	3,635	220
	3,635	217,741	221,376	96,558

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Equipment rental and monitoring service	619,506	619,506	558,902
Sale of equipment	169,741	169,741	73,048
	<u>789,247</u>	<u>789,247</u>	<u>631,950</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest - bank deposits	864	864	2,899
	<u>864</u>	<u>864</u>	<u>2,899</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Equipment rental and monitoring service	57,434	-	57,434	42,072
Sale of equipment	168,362	-	168,362	73,963
Depreciation and (Profit)/loss on disposal	57,648	8,577	66,225	35,376
Staff Costs	377,959	55,501	433,460	410,695
Allocated Support Costs	103,434	-	103,434	69,319
<i>Governance costs</i>				
Independent examiner fees	2,255	-	2,255	2,100
Professional fees	29,145	-	29,145	35,919
	<u>796,237</u>	<u>64,078</u>	<u>860,315</u>	<u>669,444</u>

North East Lincolnshire Carelink
Notes to the Accounts

8 Staff costs

	2023	2022
Salaries and wages	401,104	382,225
Social security costs	25,278	21,821
Pension costs	7,078	6,649
	<u>433,460</u>	<u>410,695</u>

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

Total employee benefits received by key management personnel	44,445	41,379
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The average monthly number of full time equivalent employees during the year was as follows:

	2023	2022
	Number	Number
Charitable Activities	15	15
Administration	2	2
	<u>17</u>	<u>17</u>

9 Tangible fixed assets

	Land and buildings	Units/Contr ol Centre Equipment	Office Equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2022	64,175	387,444	57,183	508,802
Additions	-	283,653	415	284,068
Disposals	-	(208,890)	-	(208,890)
At 31 March 2023	<u>64,175</u>	<u>462,207</u>	<u>57,598</u>	<u>583,980</u>
Depreciation and impairment				
At 1 April 2022	51,340	254,285	44,282	349,907
Depreciation charge for the year	6,417	34,652	6,370	47,439
Disposals	-	(187,205)	-	(187,205)
At 31 March 2023	<u>57,757</u>	<u>101,732</u>	<u>50,652</u>	<u>210,141</u>
Net book values				
At 31 March 2023	<u>6,418</u>	<u>360,475</u>	<u>6,946</u>	<u>373,839</u>
At 31 March 2022	<u>12,835</u>	<u>133,159</u>	<u>12,901</u>	<u>158,895</u>

North East Lincolnshire Carelink
Notes to the Accounts

10 Stocks

	2023	2022
	£	£
Finished goods	13,931	7,515
	<u>13,931</u>	<u>7,515</u>

Carrying value analysed by activities

	2023	2022
	£	£
Sale of equipment	13,931	7,515
	<u>13,931</u>	<u>7,515</u>

11 Debtors

	2023	2022
	£	£
Trade debtors	12,663	3,809
VAT recoverable	19,427	-
Prepayments and accrued income	9,698	11,900
	<u>41,788</u>	<u>15,709</u>

12 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	16,126	8,853
Other taxes and social security	7,311	9,108
Other creditors	1,415	15,889
Accruals	2,224	2,100
	<u>27,076</u>	<u>35,950</u>

13 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
Wolfston	22,700	-	(6,000)	(16,700)	-
HCV VCSE	29,920	-	(28,250)	(1,670)	-
COVID Digital Upgrade Project	49,833	-	(1,034)	12,211	61,010
DFG Fund	-	147,846	-	(147,846)	-
East Coast Community Grant	-	17,154	(603)	47	16,598
Hospital Discharge	-	27,300	(6,479)	-	20,821
Later Life Partnership	-	25,441	(21,712)	-	3,729
Total	102,453	217,741	(64,078)	(153,958)	102,158
Unrestricted funds:					
General funds	378,092	793,746	(796,237)	(51,042)	324,559
Designated funds:					
Digital Upgrade	-	-	-	25,000	25,000
Shutdown costs	-	-	-	180,000	180,000
Total	-	-	-	205,000	205,000
Total funds	480,545	1,011,487	(860,315)	-	631,717

Purposes and restrictions in relation to the funds:

Restricted funds:

Wolfston	Funding for people in palliative care to have a lifeline unit for free.
HCV VCSE	Funding for 40 people to have a lifeline unit, including installation and monitoring.
COVID Digital Upgrade Project	Funding to upgrade the analogue operating system to a digital system.
DFG Fund	Funding to upgrade the analogue operating system to a digital system.
East Coast Community Grant	Funding to purchase digital lifeline units to replace analogue units.
Hospital Discharge	Funding to provide digital lifeline units to 80 patients being discharged from hospital
Later Life Partnership	Funding to benefit the people in the community.

Designated funds:

Digital Upgrade	Ringfenced funds for the upgrade of the analogue operating system to a digital system
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Notes to the Accounts

Shutdown costs Ringfenced funds to cover costs of shutdown should the charity be no longer able to operate.

Material Transfers between funds

Transfers from restricted funds to unrestricted funds represent amounts spent on assets that classify as unrestricted. Transfers from unrestricted funds to restricted funds amounts to amounts of assets purchased out of unrestricted funds where there are restrictions on the asset due to partial funding by restricted funds.

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	290,174	83,665	373,839
Net current assets	239,384	18,494	257,878
	<u>529,558</u>	<u>102,159</u>	<u>631,717</u>

15 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	334,376	(105,141)	229,235
	<u>334,376</u>	<u>(105,141)</u>	<u>229,235</u>
Net debt	<u>334,376</u>	<u>(105,141)</u>	<u>229,235</u>

16 Commitments***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings	2023 Other	2022 Land and buildings	2022 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023 £	2022 £
The pension cost charge to the company amounted to:	<u>7,078</u>	<u>6,649</u>
Unpaid contributions due to the fund are included in other creditors and amounted to:	<u>1,415</u>	<u>1,256</u>

North East Lincolnshire Carelink
Notes to the Accounts

17 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.