

Company Number. 03297429  
Charity Number. 1061551

**CARE FOR COMMUNITY LIVING LIMITED**  
**(A Company Limited by Guarantee)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2022**

**CARE FOR COMMUNITY LIVING LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**CONTENTS**

	<b>PAGE</b>
Legal and Administrative Information	<b>1</b>
Report of the Board of Management	<b>2 - 9</b>
Independent Examiner's Report	<b>10</b>
Statement of Financial Activities	<b>11</b>
Balance Sheet	<b>12</b>
Notes to the Accounts	<b>13-15</b>

**CARE FOR COMMUNITY LIVING LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

1

**LEGAL AND ADMINISTRATIVE INFORMATION**

**MEMBERS OF BOARD OF MANAGEMENT**

G Grivello	Chief Executive Officer
S De Stroumillo	Secretary
R O'Shea	

**SECRETARY AND REGISTERED OFFICE**

S De Stroumillo  
83 South Street  
Lewes  
East Sussex BN7 2BU

**INDEPENDENT EXAMINER**

M S Finnis ACA, ACCA  
Opass Billings Wilson & Honey LLP  
Numeric House  
98 Station Road  
Sidcup  
KENT DA15 7BY

**BANKERS**

Barclays Bank Plc  
543 Norwood Road  
West Norwood  
London SE27 9DW

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022**

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, present their annual report and the audited financial statements for the year ended 30<sup>th</sup> April 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the Charity.

**Directors and Trustees**

All Directors and Trustees of the Company are named on page 1. The Charity has the power to appoint additional trustees and directors as it considers fit to do so.

**Objects of the Charity, Principal Activities and Organisation of our Work**

The Charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

The Charity's objective is to provide relief for persons with diagnosed mental health conditions by the provision and maintenance of specialist accommodation for such persons to assist in their rehabilitation and to help them to achieve and maintain greater independence.

The project offers a secure, stable and non-intrusive domestic environment for our clients, whilst at the same time providing the professional assistance, support and encouragement that is needed to help them to maintain the levels of functional independence that they have acquired, either through the charity's programme for independence or through another planned long-term pathway.

The Charity is organised so that the Trustees meet regularly to manage its affairs. There are 2 full-time directors / administrators who both manage the day-to-day administration of the Charity and there are currently 2 front-line staff and one regular Locum member of staff.

**Risk Management**

The Administrators, on behalf of the Trustees, actively review major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with annual reviews of developments within the sector and of wider economic variables, together with the flexibility to controls budgets in real-time – in response to any conditional variables – has provided and will continue to provide, sufficient resources to meet the charity's strategic and operational requirements, in the event of adverse conditions. In addition to reviewing the macro-economics of the sector on a regular basis the Trustees and Administrators the Administrators review relevant statutory, operational, financial and personal risks on an ongoing basis and confirm that they have established systems and strategies to identify and manage significant risks, (including access to and guidance from our solicitors, of many years, who are specialists in the sector).

**Public Benefit - The Key Areas for the Delivery of Public Benefit(s)**

The Charity's efforts are currently focused on supporting our clients' maintenance of acquired independence and the optimisation of our service delivery, in this respect. Notably, our services have been designed to evolve in response to the changing needs of our clients and therefore, the emphasis of our day to day operations has consequently shifted, over the years, in line with the progress of our long term clients' progress – from crisis management to crisis prevention through to the management and maintenance of improved mental health. In this regard, for our long-term clients, the maintenance of acquired independence and stable mental health, in both personal terms and in terms of public benefit, is every bit as important as their acquisition.

Therefore, whilst the Charity continues to take in admissions and to provide public benefits in relation to the provision of a public service for the local community, the delivery of public benefits should also be read in the context of the significant reduction of the public funding (by Central and Local Government and by the NHS) of the costs of personal health and social services for our clients – that is, for individuals with highly challenging long-term conditions –who formerly had significant cyclical or ongoing crisis management needs (see items 1.i – 1.vi below).

**Itemisation of Key Public Benefits:**

**1. The Reduction of Individual Long-Term Funding Needs (Community and Public Outcomes)**

The achievement and maintenance of long term independence for the individual client results in a number of benefits to the local community and the wider national interest including but not limited to:



**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022**

- i. a significant reduction in the long-term funding requirement for each individual completing the programme;
  - ii. a significant reduction in the need for hospital admissions and other primary care services (and all associated costs to the State), for each individual completing the programme;
  - iii. the effective and safe management of mental health risks in the community
  - iv. the reduction of mental health related police and forensic costs
  - v. the potential for individuals who were formerly socially excluded, to re integrate with and contribute to their local community.
  - vi. the provision of long term / permanent housing solutions for those who would otherwise be homeless, in the MH sector.
2. Contingencies for *the Provision/ Continuation of Services* for individuals who cannot afford the full cost of the treatment programme.

The charity has been able to continue to provide vulnerable adults suffering with diagnosed mental health conditions with accommodation and mental health services and in so doing, has continued to deliver successful outcomes by assisting our clients to achieve and maintain greater independence.

Occasionally however, a client may find themselves in difficulties which prevent them from being able to pay for the full cost of their services or accommodation and therefore, in most instances where this is the case, the charity will aim to cover any shortfall by providing emergency or critical funding subsidies for the client, from its reserves.

CCL therefore aims to ensure that it has the reserves to provide such subsidies and this last period has again seen the charity's development geared towards the consolidation of a positive financial footing from which this element of the charity's work can be operated.

Emergency / Critical Subsidies for the period are listed in the Financial section of the report.

3. The Charity continues to undertake research in relation to the establishment of evidence based approaches to the provision of community based health services and in relation to the identification and resolution of the systemic issues pertaining to the statutory and regulatory provisions governing the delivery and funding of services by local or national government. These issues include those areas the charity has highlighted in the past, such as:
- i. professional and public service ethics,
  - ii. the statutory protection of Vulnerable Adults, Public Interest Disclosures and Whistle-blowers ;
  - iii. the reform of Local Authority Regulation and LGO oversight
  - iv. the Statutory Treatment of Public Complaints and Public Interest reports.

In line with the work noted in previous reports, the work of the Charity includes the ongoing review of the statutory landscape and the prevailing policies that affect the sector. The charity has committed to undertake this work in order to provide the benefit of its experience in the sector, to identify any significant systemic issues and to attempt to ensure that known systemic failures do not re-emerge or re-occur, as a result of policy changes. (See Annual Report for relevant updates).

All our clients have sustained at least 10 years of semi-independent (low input) living, while around half are nearing two decades, and therefore in line with the Charity's routine assessments of Public Benefits. It is intended that between 2021 and 2024, the Charity will be conducting its fullest survey to-date of the results of the 3 stage model system over 20 – 25 years.

**Safeguarding and Promoting the Welfare of Vulnerable Groups**

Since 2011, the Charity's clients would be categorised (in funding terms) as living independently or semi-independently. In plain terms, this means that our clients would be regarded, in principle, as needing few/er professional inputs and as being far less vulnerable than would have been the case, at the start of their care/support plan. However, for so long as our clients require any professional inputs, in respect of their mental health needs, the Charity will continue to regard its clients as a vulnerable group and will continue to apply its policies, procedures and approaches to safeguard our clients' welfare, to protect them from maltreatment and to prevent the impairment of their health and development. At the same time, the Charity has the policies and procedures in place to ensure that its work also takes into account and protects the safety of the general public.

**GDPR & Personal Information Policies.**

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022

The Charity has specific policies and procedures in place to ensure that it complies with the relevant statutory provisions relating to the handling of personal data. In this respect the Charity is fully compliant with Data Protection and GDPR legislation.

### Auditors

A resolution proposing Opass Billings Wilson & Honey be re-appointed as Auditors of the Charity will be put to the Annual General Meeting.

**Trustees' meeting held remotely (due to illness of one of the Directors) on 8<sup>th</sup> December 2022 to agree and sign off Charity Commission Annual Return.**

---

### TRUSTEES' ANNUAL REPORT - 1st May 2021 - 30th April 2022

#### Contents:

- Part 1 – Director's Report
- Part 2 – Company Secretary's Financial Report

#### Part 1. Director's Report

##### Summary of the Key Objectives for 2021 – 2022:

At the Annual Review (remote meeting) on the 03.12.21, the Trustees and Administrators reviewed and formalised the following Key Objectives for 2021 – 2022 (in addition to the objectives noted in the Financial Report):

1. The charity will continue to monitor the Government's attitudes to social health care in 2021-22 and will necessarily await some substantive plan to address and avert the increasingly apparent failures of the social care system.
2. In 2022, the Charity will survey and set out the scope of its upcoming 20-25 year service assessment, with a view to presenting the collated outcomes and results of our service model in relation to public expenditure, public benefit and client outcomes. (Postponed from 2020-2021)
3. In relation to the Covid-19 pandemic it was agreed that, throughout 2021 - 2022, the Charity would
  - a. continue to make the necessary funds available to ensure our clients and staff have the necessary equipment and support to ensure they can cope adequately with the disruption of the pandemic
  - b. continue to implement the current measures needed to safeguard clients and staff alike during the pandemic and ensure we take a flexible approach to client needs and our service provision in the face of extremely challenging circumstances and in light of restricted access to routine GP/ Specialist cover.
4. The charity will consider the recruitment of one more permanent part-time Floating Support Officer in the next period.

#### Introduction

Along with the rest of the UK's Health and Care Sector, the Charity's operations and planning were still dominated by the ongoing pandemic throughout this reporting period. In this respect, the Charity's focus had necessarily shifted at the start of the Covid emergency, from its routine inputs to a far more protective mode and during this reporting period, continued to concentrate its efforts on the various elements of risk management that were required to protect and care for its clients during a pandemic.

As we noted in the previous period however, that shift in emphasis was complicated by the realities of the lockdowns that occurred during the pandemic and, as in the previous year, the provision of some services had to be adjusted to provide levels of support and care, particularly for physical health needs (as opposed to Mental Health needs) that the Charity is not normally expected to manage or provide.

Necessarily then, this period once again included elements of emergency service provision that continued for the duration of the pandemic and which had to be prioritised in response to a national health emergency.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022

Fortunately, these adjustments had the desired effects and as the country emerged from under the worst of the pandemic, at the end of this period, the Charity had thankfully not lost any of our clients to Covid. However, it is important to note, once again, that the measures taken nationally, such as lockdown, did have a particularly hard impact on those individuals with pre-existing Mental Health needs and the interruption to their normal care and support planning was considerable.

Similarly, as we noted in the previous year's report, the Charity's own planning (for example, in terms of client move-on and client admissions) has remained on hold for the duration of the pandemic, not least because the other NHS and local agencies we work with, have not been accessible.

Consequently, some of the Charity's ongoing planning – as noted in past reports – has had to be set aside and therefore this year's report is, once again, primarily focused on the provisions and outcomes related to the ongoing pandemic.

Thankfully, at the time of writing, as the pandemic was brought under control, we do seem to have seen a return to more normal conditions since the period's end.

### Outcomes for the key objectives for 2021/2022:

- 1. The charity will continue to monitor the Government's attitudes to social health care in 2021-22 and will necessarily await some substantive plan to address and avert the increasingly apparent failures of the social care system.**

After several years, in which a burgeoning Social Care crisis had been increasingly acknowledged, it was heartening to see that some movement on the political steps to addressing the shortfalls in services and the funding regime across the sector were under consideration. However, the main focus on Social Care was clearly, in the current Parliament, on residential care costs for the elderly rather than a wider consideration of the provision of adult services, in general.

In these respects, it is fair to say that our own client group is less affected by service or housing costs than older age groups but it is still the case that with around 60% of welfare spent on the over 65's, budgetary pressures that have been created by the cost of elderly care, necessarily have a knock-on effect for the funding and hence provision of comprehensive and crucially, preventative services for other adults.

It was then significant that the government committed to a new Social Care levy during the period that would commence immediately through rises in employer's and employee's National Insurance contributions. Thereafter, it was signalled that the levy would be addressed through an additional unspecified taxation and spending category and the specifics of the application of new levels of funding for Social Care would be detailed between 2023 and 2025.

The Charity, naturally, broadly welcomes these signalled changes but whilst we must await clarification of any specific future benefits for the Adult Social Care sector as a whole it will be necessary for our Charity to make significant adjustments in the immediate term, in order to cope with the increased costs that are coming with the new Social Care Levy. **During the upcoming period therefore, the Charity will need to address the increase in both Employer's and Employee's NIC's.**

- 2. In 2022, the Charity will survey and set out the scope of its upcoming 20-25 year service assessment, with a view to presenting the collated outcomes and results of our service model in relation to public expenditure, public benefit and client outcomes. (Postponed from 2020-2021)**

The Charity has still during this period, necessarily, been preoccupied with the somewhat all consuming effects of the pandemic and therefore this item remains active for the period 2022-2023.

- 3. In relation to the Covid 19 pandemic it was agreed, that throughout 2021 - 2022, the Charity would**
  - a. continue to make the necessary funds available to ensure our clients and staff have the necessary equipment and support to ensure they can cope adequately with the disruption of the pandemic**
  - b. continue to implement the current measures needed to safeguard clients and staff alike during the pandemic and ensure we take a flexible approach to client needs and our service provision in the face of extremely challenging circumstances and in light of restricted access to routine GP/ Specialist cover.**

We are glad to report that the Charity was able to provide all of the necessary support needed to see all of our clients through the second year of the pandemic and with the availability of vaccines, was able to provide the requisite support for all of our clients who needed support with vaccination.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022

The welcome decreases in the pandemic's pressure on these needs however, were by the period's end, overshadowed by the looming threats of the cost of living crisis, which combined with the tail end of the pandemic and the ongoing damage wrought on the NHS by the pressures of the 2 year emergency, presented the need for a wide scale assessment of the changing nature of the services our Charity would need to provide going forward and of the funding levels needed to keep pace with inflation.

In this respect, the significant rises in energy costs along with inflation of the cost of food signalled a considerable concern for both our clients and staff that have knock on effects for client welfare and staff pay. In light of the upcoming pressures on Health Services and public funding and the need for our Charity to continue providing elevated levels of support for our clients for longer than might have been anticipated otherwise, now means that the Charity will have to ensure it can operate viably with the background inflation that is set to be in place for some years to come.

**Consequently, it was agreed that in 2022-2023, the Charity would carry out a full scale service costing review with a view to increasing our charges where necessary for full cost recovery of our current and expected levels of service provision.**

### **4. The charity will consider the recruitment of one more permanent part-time Floating Support Officer in the next period.**

The Charity does have adequate staffing in place to meet our needs but additional locum cover is still a desirable objective that it has been agreed will be best addressed through the spending and funding review scheduled for 2022-2023.

## **Summary and Conclusions**

Once again, the Charity has seen its agenda at the end of 2021- 2022 dominated by the global pandemic (Covid-19) and this has meant that service planning and development for this reporting period have had to remain, once again, in limbo. However, it is important to note that going into 2022 - 2023 the Charity was financially secure and that it had successfully put in place the key provisions that helped our clients to make it through the risks and disruptions that the virus presented during this extraordinary period.

Additionally, whilst there are significant challenges in the upcoming period – most notably the pressures on the NHS and Health services in general and the looming cost of living crisis - we believe our own choice to keep our charges fixed for over a decade, will make it possible to secure the cost recovery for any demonstrable cost increases that are anticipated during the difficult post pandemic recovery that lies ahead.

In closing, the Directors would once again, like to take this opportunity to express their gratitude for the tireless and selfless work done by their staff throughout this most trying period and for their ongoing dedication to our clients.

## **Summary of the Key Objectives for 2022 – 2023:**

At the Annual Review (remote meeting) on the 08.12.22 the Trustees and Administrators reviewed and formalised the following Key Objectives for 2022 – 2023 (in addition to the objectives noted in the Financial Report):

- 1. The Charity will need to address the increase in both Employer's and Employee's NIC's.**
- 2. The Charity will carry out a full scale service costing review with a view to increasing our charges where necessary for full cost recovery of our current and expected levels of service provision.**
- 3. The Charity will apply where necessary for funding uplifts to meet any increase in our charges, on behalf of our clients.**

GR Crivello 08.12.2022

## **Part 2 Financial Report**

### **Going Concern and Future Outlook**

#### **Clients**

As noted in last year's report, one or two of the charity's ageing clients are beginning to require greater levels of care input than was the case when their existing service provision was commissioned. As previously reported, onward relocation is problematic, due to both a lack of available CMHT services and a lack of suitable types of move-on

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022

accommodation, meaning that the arrangement of alternative accommodation that is genuinely advantageous is not, at this time, possible. Consequently, while these clients prefer to continue on in their current accommodation, we are still committed to providing services for them, even though some are requiring increasing levels of input.

All beds, bar two, were occupied, throughout the accounting period - there were 2 vacancies at the period end. The local CMHTs are aware of the vacancies, however, a suitable tenant has yet to be referred.

### Properties

Maintenance costs have been reasonable across all properties during the period. Particular attention was paid to improving the condition of the property at 287 Torridon Road.

\*Note: £379 of the overall figure of £11,078.32 was recovered from client AKK in respect of the clearing of blocked drains at his address.

### Staffing

The charity continued to make use of the Locum Staff member who knows all clients very well and whom they trust.

The staffing structure works well, however, it is acknowledged that it is vulnerable in terms of cover, in the event of sickness. The charity will therefore seek to recruit one more permanent part-time Floating Support Officer in the next period.

### Income and Expenditure Notes

#### **Income**

Towards the end of this reporting period, it became increasingly clear that the Cost of Living crisis could have a potentially serious impact on running costs, specifically with regard to energy costs across the properties. In this respect then, and since we have kept our charges at the same level since 2011, **it was agreed that the Charity would conduct a full review of rent and care fee charges in 2022/2023 to reflect the increases in the cost of service provision.**

N.B. After the period end, the Company Secretary received an unsolicited offer of financial assistance from one of the landlords (103 Ardgowan Road) in respect of energy costs. There was discussion about reducing the monthly rent by 5% (= £100/month). At the time of writing, this has not yet been effected as further discussions are needed, however, it is worth noting here as an incredibly kind and thoughtful gesture in these difficult times.

The Charity makes a charitable subsidy to one client (AP) and has identified this and made clear in his Tenancy renewal letter that the Charity reserves the right to recoup any shortfall in the future if the client's income increases to cover the shortfall (this is pertinent in light of the charity subsidy referred to below).

#### **Expenditure**

### Staffing

Staffing levels remained at the same level as last year. As per last year's report, Locum Cover costs continued at an elevated rate into this financial period. The Locum Cover continues to provide back-up cover at weekends and in the event of illness and is an invaluable resource.

### Charitable subsidy to underfunded client

This section applies both retrospectively as well as to the current period and is noted here for information.

CCL accepted a new client in April 2017, however, he was not in receipt of sufficient DWP benefits to be able to meet the mid-rate care fees of £140/week. CCL agreed to accept him at a rate of £65/week. At the outset, the client was not under Appointeeship and it was not known whether there was scope for increasing his DWP benefit income. As such, it was not *formally stipulated* at the beginning of the tenancy that, should he receive an increase to his benefits in the future with a backdated payment for sums due, CCL would reserve the right to retrospectively apply these backdated funds to the shortfall in fees.



## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022

In the absence of a formally stated position on this, CCL has had to waive the shortfall and will now need to record this as a charitable subsidy. However, a review of service charges was subsequently agreed and CCL increased the client's ongoing weekly care fees to the correct rate of £140/week with effect from 1<sup>st</sup> July 2021.

It was also agreed, subsequent to the period end, that the large sum of backdated money for this client would be managed by the Local Authority under a Deputyship. They will take over the management of all aspects of the client's finances and benefits.

**Charitable subsidy** to underfunded client - April 2017 to April 2021:

Fees due: £140/week  
Fees paid: £ 65/week  
Shortfall: £ 75/week

208 weeks @ £75/week = **£15,600**

**This sum will not be recouped and should be recorded as a charity subsidy.**

### Update:

The Local Authority Deputyship was put in place in March 2022. Once this was in place, CCL was in a position to transfer the large SDA payment to LB Lewisham. The sum of £11,658.35 was transferred on 10.03.22. From this point onwards, LB Lewisham has paid the client's care fees to CCL on his behalf. The client's Housing Benefit (rent) continues to be paid to CCL by LB Lewisham.

### Legal Fees

During the period, CCL encountered an issue with an unwanted visitor, this time to 128 Fordel Road. In spite of repeated verbal warnings from CCL, the visitor (a relative of a tenant) refused to co-operate and continued to cause a serious nuisance to her father and to fellow tenants. There were serious concerns around financial exploitation. An Adult Protection safeguarding referral was made to LB Lewisham in July 2021. The safeguarding officer was satisfied that CCL had taken all appropriate steps to manage the situation safely. The legal fees were in respect of drafting letters to the tenant and to his daughter to warn them that the next step would be applying for an Injunction. The letters were successful in deterring the daughter from coming to the property.

Overall, expenditure was in line with the budget.

The following is an itemisation of 'extra/unscheduled' expenditure during the period:

### EXTRA/UNSCHEDULED EXPENDITURE FOR '21-'22 FROM RESERVES

PPE	£ 48.71
Legal costs	£ 619.20
Locum Staff	£6,925.00
Rubbish Clearance	£ 380.00

**Total Extra Expenditure: £7,972.91**

### The Corona Virus Pandemic and the Charity's response:

It is worth reproducing the notes from the previous years' reports in this section as the responses and actions continued throughout this period, in particular in the winter of 2021 with the Omicron variant:

The charity's directors' immediate concern was for the safety and welfare of the vulnerable clients and also for the staff. Many of the clients have physical health issues. All bar the two independent flat occupants live in shared housing and the potential for whole household infection was of serious concern.

Special 'Corona Virus' instructions for both staff and clients were issued immediately. In addition, the staff gave clear verbal reminders to all clients at each and every visit. Particular emphasis was placed upon the need for frequent and

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022**

thorough hand hygiene, on not leaving the house unless absolutely necessary and on not having visitors into the property from outside the household.

Management letters of authority were prepared for staff to carry around with them, in the event that they needed to justify why there were out and about during lockdowns.

With all but emergency appointments and meetings cancelled, staffing duties were tailored to the essential twice daily visits to check on clients and to oversee their medication compliance. This was in order to protect the staff from any unnecessary travel/exposure to the virus. That said, staff remained on call 24/7 for any and all emergencies.

The charity provided (and continues to provide) staff and clients with PPE – masks, gloves, hand sanitiser, anti-bacterial wipes.

The charity purchased an emergency back-up supply of provisions for clients and stored these in the vacant room. The staff also managed shopping on behalf of several clients in order to minimise their need to go out.

A real concern, during the pandemic, was the clients' capacity to retain information and to follow instructions but we are pleased to report that, for the most part, all clients continued to comply very well and have kept themselves and their fellow tenants safe.

At the time of writing, we are, once again, entering another challenging winter – both in terms of ongoing Covid infections and also in terms of the Cost of Living crisis - and we continue to work hard to ensure that we are doing all that we can to keep our clients and staff safe, as well as warm and fed.

Conclusion

The charity has, again, demonstrated resilience in the face of adverse conditions and in that respect, we would like to acknowledge all the hard work and dedication of staff in continuing to keep everyone safe.

The charity continues to operate a strict and workable ongoing budget and in terms of any future loss of tenancies, the charity is well placed to make any necessary budgetary adjustments immediately, in order to attend to any further decrease in income. The charity also has sufficient reserves to meet any unforeseen/unexpected costs which may arise, including, at the time of writing, the as yet undetermined energy costs. The charity continues to enjoy a positive financial status in terms of being entirely debt free and with a not inconsiderable sum in the bank; at the time of writing: £40k.

S de Stroumillo

**CARE FOR COMMUNITY LIVING LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEE OF**  
**CARE FOR COMMUNITY LIVING LIMITED**

I report on the accounts of the company for the year ended 30th April 2022 which comprise the statement of financial activities, statement of financial position and the related notes.

**Responsibilities and basis of report**

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

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
3. to state whether particular matters have come to my attention.


I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and 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 accounts to be reached.

.....  ..... M S Finnis ACA, ACCA  
 Opas Billings Wilson & Honey LLP  
 Chartered Certified Accountants  
 Numeric House  
 98 Station Road  
 Sidcup  
 Kent DA15 7BY

13 December 2022 ..... Date



**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH APRIL 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b><u>INCOME</u></b>					
Income from Charitable Activities	2 (a)	257,775	-	257,775	270,082
Investment income	2 (b)	17	-	17	15
<b>Total Income</b>		<u>257,792</u>	<u>-</u>	<u>257,792</u>	<u>270,097</u>
<b><u>EXPENDITURE</u></b>					
Charitable Activities	3	<u>271,294</u>	<u>-</u>	<u>271,294</u>	<u>262,172</u>
<b>Total Expenditure</b>		<u>271,294</u>	<u>-</u>	<u>271,294</u>	<u>262,172</u>
<b>Net Movement in Funds</b>		(13,502)	-	(13,502)	7,925
<b>Total Funds Brought Forward at 1st May 2021</b>		<u>56,278</u>	<u>-</u>	<u>56,278</u>	<u>48,353</u>
<b>Total Funds Carried Forward at 30th April 2022</b>		<u><u>42,776</u></u>	<u><u>-</u></u>	<u><u>42,776</u></u>	<u><u>56,278</u></u>

This Statement of Financial Activities includes all gains and losses recognised in the year.

The Notes on Pages 13 to 16 form part of these Accounts.

STATEMENT OF FINANCIAL POSITION AS AT 30TH APRIL 2022

	Note	2022		2021	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Tangible Fixed Assets	4		<u>626</u>		<u>782</u>
			626		782
<b><u>CURRENT ASSETS</u></b>					
Debtors	5	13,768		15,538	
Cash at Bank and in Hand		<u>37,596</u>		<u>46,654</u>	
		51,365		62,192	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors	6	<u>(9,215)</u>		<u>(6,696)</u>	
<b><u>NET CURRENT ASSETS</u></b>			<u>42,150</u>		<u>55,496</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			<u>42,776</u>		<u>56,278</u>
<b><u>CAPITAL AND RESERVES</u></b>					
Unrestricted Fund			<u>42,776</u>		<u>56,278</u>
<b><u>SHAREHOLDERS' FUNDS</u></b>			<u>42,776</u>		<u>56,278</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

The Financial Statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Statement of Recommended Practice : FRS 102 SORP.

These financial statements were approved by the trustees and authorised for issue on and are signed on their behalf by:

 G. Crivello  
Director

13.12.22 Dated

Company Number: 03297429

**CARE FOR COMMUNITY LIVING LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022**

**1. Accounting Policies**

**1.1 Basis of Preparation**

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice : FRS 102 SORP.

**1.2 Incoming Resources**

The incoming resources are made up of Housing Benefits, Income Support, Incapacity Benefit and Disability Living Allowance. All income is accounted for when receipts are due.

**1.3 Resources Expended**

Expenditure is accounted for on an accruals basis.

**1.4 Tangible Fixed Assets and Depreciation**

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected life, as follows:

Fixtures, Fittings & Equipment	- 20% Reducing Balance
Computer Equipment	- 25% Straight Line
Improvements to Property	- 20% Reducing Balance

**1.5 Debtors**

Debtors are initially recorded at fair value and are assessed for impairment for each balance sheet date. If any impairments exist the debtors are re-measured to the present value of the expected future cash inflows.

**1.6 Creditors**

Creditors are initially recorded at fair value and are then re-measured to the present value of the expected future cash outflows.

**CARE FOR COMMUNITY LIVING LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022**

<b>2. INCOME</b>	<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
<b>(a) Income from Charitable Activities</b>				
Income Support/Incapacity Benefit, Housing Benefit and Disability Living Allowance	257,775	-	257,775	270,082
	257,775	-	257,775	270,082
<b>(b) Investment income</b>				
Bank Interest	17	-	17	15
	17	-	17	15
<b>TOTAL INCOME</b>	257,792	-	257,792	270,097
<b>3. EXPENDITURE</b>	<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
<b>(a) Charitable Activities</b>				
Rent of Properties	88,800	-	88,800	88,800
Staff Salaries	43,768	-	43,768	38,704
Locum Staff Costing	7,487	-	7,487	7,201
Telephone	5,026	-	5,026	5,125
Motor and Travelling Expenses	612	-	612	113
Light and Heat	7,937	-	7,937	5,487
Professional Indemnity Insurance	3,412	-	3,412	3,370
Rates and Water	3,362	-	3,362	5,092
Cleaning and Gardening	11,571	-	11,571	9,973
Office Costs	4,384	-	4,384	6,185
Property Maintenance	18,152	-	18,152	13,616
Governance Costs	76,783	-	76,783	78,506
	271,294	-	271,294	262,172
<b>TOTAL EXPENDITURE</b>	271,294	-	271,294	262,172
<b>(b) Governance Costs</b>				
Salaries	64,871	-	64,871	63,102
Office Costs	8,977	-	8,977	8,743
Legal and Consultancy Fees	619	-	619	4,305
Accountancy Charges	2,160	-	2,160	2,160
Depreciation	156	-	156	196
	76,783	-	76,783	78,506

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022

4. TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment	Total
<b>Cost:</b>		
At 1st May 2021	1,836	1,836
Additions	-	-
Disposals	-	-
<b>At 30th April 2022</b>	<b>1,836</b>	<b>1,836</b>
<b>Depreciation:</b>		
At 1st May 2021	1,054	1,054
Eliminated on Disposal	-	-
Charge for Period	156	156
<b>At 30th April 2022</b>	<b>1,210</b>	<b>1,210</b>
<b>Net Book Value</b>		
<b>At 30th April 2022</b>	<b>626</b>	<b>626</b>
<b>At 30th April 2021</b>	<b>782</b>	<b>782</b>

5. DEBTORS

Other Debtors

2022	2021
13,768	15,538
13,768	15,538

6. CREDITORS: AMOUNTS FALLING DUE  
WITHIN ONE YEAR

Taxation and Social Security  
Other Creditors

2022	2021
1,418	1,642
5,597	5,054
7,014	6,696

7. CALLED UP SHARE CAPITAL

The Company is Limited by Guarantee not having a Share Capital.

8. STAFF COSTS

Particulars of employees:

The average number of employees during the year, was as follows:

	2022 No.	2021 No.
Charitable Staff	2	2
Governance Staff	2	2
	4	4