

Company Number. 03297429
Charity Number. 1061551

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

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

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

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LEGAL AND ADMINISTRATIVE INFORMATION

MEMBERS OF BOARD OF MANAGEMENT

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

SECRETARY AND REGISTERED OFFICE

S De Stroumillo
C/o Ccl Ltd Admin Office
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
1 Churchill Place
London
E14 5HP

REPORT OF THE TRUSTEE AND DIRECTORS FOR THE YEAR ENDED 30TH APRIL 2023

The Trustee and the Directors of the Charity present their annual report and the audited financial statements for the year ended 30th April 2023. The Trustee and Directors 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 for the relief of 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 Directors 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 Trustee, 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 Trustee 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 or semi-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:

- i. a significant reduction in the long-term funding requirement for each individual;
 - ii. a significant reduction in the need for hospital admissions and other primary care services (and all associated costs to the State),
 - 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, for local or national government.

In line with the charity's routine assessments of Public Benefits, the charity is conducting an ongoing survey of the results of its 3 Stage 'model system', to-date. It is intended that this survey will provide an overview of the charity's work over the last 25 years and the relevant statutory, regulatory and funding conditions, during that time, in order to identify the components and interactions, that directly or indirectly influence successful long-term outcomes.

In this respect, we would note that all of our current clients who completed our 1st Stage Programme, have gone on to sustain at least 12 years of semi-independent (low input) or independent living – with around half nearing two decades.

However, we believe it is also important to provide informed feedback from the front line, in terms of the broader societal impacts of changing Mental Health policies, funding and practices.

In this respect, the charity endeavours to provide the benefit of its experience, over the last quarter of a century, to identify and highlight both the successful tranches of national policies and those that have in the past proved to have negative societal (ie public benefit) outcomes. Consequently, the charity conducts an ongoing review of the statutory landscape and the prevailing policies for the Mental Health Sector, in terms of the public's interests in this area of public spending. (See Annual Report for relevant updates).

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.

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.

Trustee and Directors' meeting held remotely on 8th December 2023 to agree and sign off Charity Commission Annual Return.

TRUSTEE and DIRECTORS' ANNUAL REPORT - 1st May 2022 - 30th April 2023

Contents:

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

Part 1. Director's Report

Summary of the Key Objectives for 2022 – 2023:

At the Annual Review (remote meeting) on the 08.12.22 the Trustee 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.**

Introduction

The receding threat of the Pandemic over the course of the year was, naturally, a welcome relief for both our clients and the charity alike. In this respect, however, whilst the charity's staff and clients were able to navigate through the pandemic without any loss of life, it became increasingly clear that we would need to monitor whether there were any lasting *clinical* implications for our clients, arising from the national measures and the anomalous conditions, during the Pandemic period.

Just as importantly, we came into the period knowing that the wider economic headwinds facing the country as a whole – and in particular, in relation to across the board inflation rates, not seen for decades - would necessarily impact the charity's operations.

Consequently, whilst we were of course eager to 'get back to normal' as the Pandemic ended, it was clear coming into this period that some of the legacies and the day-to-day effects of the Pandemic - as a result of both the national and local measures that were taken to deal with the Pandemic - would require strategic attention for some years to come.

The priorities for this period, then, were identified in anticipation of the economic conditions that could be predicted for the post-pandemic recovery period; that is, we focused equally on the budgetary adjustments that would be required for both our clients and our employees, in the face of rapidly rising costs of living.

In this respect, it's worth noting that our efforts to exercise budgetary restraint in recent years and not to automatically raise our fees annually – in some cases, for over a decade – undoubtedly helped secure the levels of funding increases that we did, when they were needed most for our staff and clients to cope with the increased costs of living, in a post-pandemic economy.

Equally, however, it is important to note, for the record, that when justifiable – i.e. evidenced increases of funding were required, the funding authorities (the DWP and Local Authority) did provide the means for our service to adjust to very challenging conditions.

Consequently, in this year's report – which is primarily focused on the financial component of our strategies and operations - the charity does need to sound a note of gratitude, not just for the receding threat of the pandemic but also for the fact that the availability of the funding levels required to ride out the current cost of living crisis, has ensured that the charity and its clients were able to avoid the financial sting in the Pandemic's tail.

Progress Report for the 2022 -2023 Objectives

- **The Charity will need to address the increase in both Employer's and Employee's NIC's.**
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.
- **The Charity will apply where necessary for funding uplifts to meet any increase in our charges, on behalf of our clients.**

The charity carried out all of the above actions during this period and, as we have noted in the introduction to this section, was able to secure the funding uplifts for our clients that were needed to meet the rapidly rising costs of living. Further details of these actions are set out in the Financial Section, in part 2 of the report, below.

Additional Strategic Considerations

Budgets and Fees

However, in relation to the charity's medium-term (5yr) strategies, it was clear that the scheduling of the charity's major budgetary reviews will, for the time being, have to reflect the volatility of the national rate of inflation and the trends and forecasts, in that respect, as well as our monitoring of the more routine variables that affect our charitable services, such as the national sectoral policies enacted by the government.

In terms of the charity's financial outlook then, it was agreed that **the charity would continue to monitor the rate of inflation and where that rate exceeds or is set to exceed 3% over the period, proportionate annual adjustments to our budgets and fees, will be considered in our ongoing planning.**

Survey of Clients' Needs and Services (Ongoing)

One of the useful by-products of any budgetary review for our service type is the opportunity to re-evaluate the service provision on a case by case basis and the ability to ensure the relationship between the funding allocations and the service allocations is still rational and direct.

In this respect, it was envisaged during the strategic planning of the exercise that the two surveys - for individual needs and funding allowances - could, to some extent, be run concurrently and that in some cases they could only really be carried out together. In these cases then, it was not just the wider changes in the economy and the rate of inflation that necessitated a review of our budgets but also the need to look at the changing needs of our clients.

As we have noted in previous reports, the nature of our clients' needs has shifted over the years, as much as a result of ageing as of any other clinical development. In this regard, whilst the clinical needs of our clients have changed in some cases and we note one example in the financial section below, the most obvious increase in the needs of our clients has come in the areas of tenancy management and the administrative back up needed for accessing additional targeted mental health inputs, for example, from GPs and the CMHTs.

Therefore, whilst the current budget and funding review has addressed the general increase in costs that have arisen from the inflationary pressures that we have noted above, as well as the increased requirement for housing related and administrative services, it was agreed that the charity **would continue to survey the service requirements of our clients on a case by case basis between 2023 and 2025 to ensure that our inputs and planning are geared to the individual and foreseeable needs of our clients, specifically in relation to their ages.**

In this respect, we believe there is a particular concern over the period in which our client group would naturally transition from adult mental health services to elderly residential care. That concern arises from the possibility that an individual's needs may be greater than can be provided for in their current arrangements but still do not, in practice, rise to the level that would give them access to a significantly greater level of inputs.

Similarly, the point at which a client's needs exceed the levels of service provision available through the available adult services, rather than elderly care services, may come before they are eligible (by age) for those types of residential or nursing care. Consequently, since our clients are ageing and some will quite likely encounter these 'category' problems, the charity is committed to formulating a standardised approach to this issue, to ensure that our clients do not fall through any funding 'gaps' in the years ahead.

Emergency Responses

It was announced during the period that the police would be seeking to end their responses to non-emergency (i.e. life threatening) mental health calls during the latter part of 2023.

Consequently, it was agreed that during 2023 -2024 and 2024 -2025 the charity **would monitor the rollout of this policy to assess any impacts the new policing protocols would have for our client group.**

Survey of the current MH Sector, Service Development Opportunities & Changing National Policies.

Whether or not to expand the service to accommodate new admissions, has been under considerations for some years now. That question was put to one side throughout the Pandemic but, even in its aftermath, where the value of public health spending and preventative approaches have been to the fore, the sectoral outlook for Mental Health services and Social Care, in general, remains unpredictable.

The major efforts to address the social care crisis that were promised before the Pandemic, do not now seem to be a priority for the present government and that implies that the sector will still be facing significant headwinds for the next year or two, at least.

In this respect, we have noted in past reports the direct effects of government policy, in relation to reducing homelessness (1997 – 2012) and the changes that we predicted would lead to increased homelessness (2012 -2023). In these respects, it is important to note that the problems are not simply a result of the public spending on Mental Health services being cut or frozen, but have also been predicated on a massive inflation in the cost of private rental accommodation.

However, given that the need for adult Mental Health services and accommodation has increased dramatically over the last five years and given there is historical evidence that points to the significant economic costs of ignoring these problems, we do anticipate that the Social Care and housing issues will come to the fore again, before the next election in 2024/25.

Therefore, **pending further updates on the developments that are needed, to re-establish the comprehensive and diverse community based solutions to homelessness, such as those that have worked in the past, and a road map for tackling the current unaffordability of rental accommodation, the charity will keep the potential to expand under consideration.**

The Potential to Use AI tools for the Charity's Ongoing Survey of Services, Outcomes and National Policies.

Towards the end of the current period, the release of new open source AI tools to the public and small businesses heralded the arrival of a significant set of new tools which could be useful for the charity and for the Mental Health sector, in particular in the review of natural language data sets.

It was therefore agreed that, in the next annual reporting period, **the Director would evaluate the potential and practicality of using these new AI tools, for surveying our own historical MH services.**

In particular, it is intended that this evaluation will map out the likely statutory and ethical considerations that that will be relevant for the assessment of the practicality of the use of these tools, as well as the potential therapeutic potentials that AI solutions might offer, not just for the amelioration of Adult Mental Health conditions but also in relation to earlier interventions.

Conclusions

At the end of this period, the charity had successfully implemented a number of actions that were intended to ensure that it would continue to operate on a sound financial footing. At the same time, we have tried to ensure that our service provisions are forward looking and have instituted a number of measures to ensure that our assessments of clients' needs keeps track of the evolution of those needs as they approach old age.

Summary of the Key Objectives for 2023 – 2024:

At the Annual Review (remote meeting) on the 8th December 2023 the Trustee and Administrators reviewed and formalised the following Key Objectives for 2023 – 2024 (in addition to the objectives noted in the Financial Report):

1. **the charity will continue to monitor the rate of inflation and where that rate exceeds or is set to exceed 3% over the period, proportionate annual adjustments to our budgets and fees will be considered in our ongoing planning.**
2. **the charity will continue to survey the service requirements of our clients on a case by case basis between 2023 and 2025 to ensure that our inputs and planning are geared to the individual and the foreseeable needs of our clients, specifically, in relation to their ages.**
3. **pending further updates on the developments that are needed to re-establish the comprehensive and diverse community based solutions to homelessness, such as those that have been enacted in the past *and* a road map for tackling the current unaffordability of rental accommodation, the charity will keep the potential to expand under consideration**
4. **the Director will evaluate the potential and practicality of using new AI tools for surveying our historical services and datasets.**

GR Crivello
December 2023

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 continue 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 funding restrictions and a lack of suitable types of move-on accommodation, meaning that access to alternative accommodation that might be genuinely advantageous is currently not possible.

Consequently, as long as these clients prefer to continue on in their current accommodation and so long as we can viably continue to meet their needs, we are still committed to providing services for them. In this respect – i.e. the viability of providing services for our older clients - we would note that CCL is now subsidising the cost of 3rd party care input (the provision of personal care) for one of these clients and that the ability to provide this kind of subsidy, is predicated on the charity operating on a sound financial footing. To that end, the funding and budgeting reviews carried out during this period, were critical for the charity's efforts, going forward, to ensure that individuals who are not quite at the stage where they need specialist elderly care, do not slip through any gaps, in terms of services and accommodation, as their needs increase.

Occupation

All beds, bar two, were occupied, throughout the accounting period - there were still 2 vacancies at the period end.

Properties

Maintenance costs have been reasonable across all properties during the period and include the complete internal redecoration of the upstairs flat at 87a Fordel Road.

In October 2022, the landlord of the downstairs flat at 87b Fordel Road contacted the charity to advise that she is intending to sell the property with 'a sitting tenant'. The charity reminded the landlord of the strict planning conditions (2007) which remain in place and still apply to the properties at 87a and 87b Fordel Road.

At the time of writing, it would appear that a sale *is* progressing. We have been assured by the estate agent that the prospective new owner is appraised of the conditions which apply to the property and accepts that CCL's client will remain as the tenant. The continued use of the property exclusively by the charity is, as far as we understand it, immutable and the charity's priority is to protect the interests of our tenant, who has lived in the property continuously since 2007.

Should legal advice be required, we will, of course, liaise with our solicitors, Devonshires. **An update on this situation will be provided in next year's report.**

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.** The charity has been in contact with a previous member of staff to see whether she would be interested in re-joining the team. This individual is currently working for the NHS but has said that she may consider re-joining the team at some point. **This is to be followed up again.**

Income and Expenditure Notes

Income

Towards the end of the previous 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.**

In accordance with the previous report's stated objectives, a full review of rent and service charges was undertaken in the first quarter. The *service charges* element of the rent was uplifted to reflect the increased cost of service provision and to ensure full cost recovery. The uplifts in rent - specifically the service charges element - were approved and implemented in the first quarter.

The *basic rent* element was subsequently reviewed in the last quarter. The review of this element coincided with the freeholders (at 128 Fordel Road, 87a and 87b Road and 287 Torridon Road) increasing the basic rent for their respective properties.

The uplifts in basic rent for 128 Fordel Road and 87a and 87b Fordel Road were implemented on 01.04.23 towards the period end. (The uplift for 287 Torridon Road was implemented on 01.08.23, *after* the period end). The basic rent at 103 Ardgowan Road has remained the same with no increase; this was a welcome benefit extended to the charity by the freeholders upon agreeing to renew the tenancy for a further year.

The charity does not anticipate that the landlords will request a further *basic rent* increase in 2024, however, the cost of providing the rent-related *services* will be closely monitored. If necessary, the charity will apply to Housing Benefit for an increase to the *service charge* element in order to maintain full cost recovery.

Care Fee reviews:

Again, per the previous report's stated objectives, the Care Fee element of CCL's charges was also reviewed. Note: Care Fees had not increased for several years. This particular review could not be undertaken in full until the Government's decision to implement the long-awaited increases to DWP benefits, due to take effect in April 2023, had been formally confirmed.

CCL increased Care Fees across the board from 01.04.23. It should be noted that the DWP increases mean that, whilst clients each pay a higher weekly Care Fee (to cover the increased cost of staffing), they also receive an increase in their weekly Personal Allowance.

The charity will wait to see whether there are any further increases to DWP benefits in April 2024 and will make Care Fee/Personal Allowance adjustments as necessary.

Expenditure

The Impact of the Energy Crisis

As forecast, energy costs increased in the period. However, Octopus, the charity's energy supplier, applied all relevant Energy Support Scheme credits to our energy accounts throughout the period and these credits, in conjunction with the relevant adjustments to our charges, meant that the increase in expenditure of +/- £3,000 on Heat and Light - against the previous year's - was managed without impacting on our clients' other services or their personal weekly allowance.

At the time of writing, Octopus has confirmed the following:

- Ofgem have announced the new energy price cap from October 1. Once again, Octopus will set its prices *below* the cap

- Octopus standing charges are already the cheapest of any large supplier. We will not raise them in October, and unit rates will be cut
- Our new unit rates from October 1 are reducing by 8% on average

This is clearly a more positive picture than had been expected going forwards, however, the charity will continue to monitor the situation.

Staffing

It was agreed that, in view of the successful Care Fee uplift and taking into account that there have been no staff salary increases for several years, the charity would award front line staff a 15% salary increase, effective from 01.04.23.

Similarly, the Director's salary, which had remained at a 'retainer' level for some years, was retrospectively brought into line with the Company Secretary's salary (no increase to Company Secretary's salary during this round of increases). In addition, it was agreed that the Director and the Company Secretary would each be awarded a net bonus of £5,000 (paid before the period end).

Staffing levels remained at the same level as last year.

Other than the changes to salaries, expenditure was, overall, in line with the budget forecast.

Conclusion

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

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 fluctuating 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: +/- £35k. The charity is therefore well placed to ride out the ongoing difficulties caused by the wider cost of living crisis and looks forward to the fresh efforts to address social care, that have been promised by our Government, as that crisis subsides in the coming years.

S de Stroumillo
October 2023

Approval

This report was approved by the Board of Directors and Trustee on **12th December 2023**
and signed on its behalf.

Ronan O'Shea

R O'Shea
Trustee

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 2023 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
Opass Billings Wilson & Honey LLP
Chartered Certified Accountants
Numeric House
98 Station Road
Sidcup
Kent DA15 7BY

..... Date

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<u>INCOME</u>					
Income from Charitable Activities	2 (a)	289,626	-	289,626	257,775
Investment income	2 (b)	24	-	24	17
Total Income		289,650	-	289,650	257,792
<u>EXPENDITURE</u>					
Charitable Activities	3	301,813	-	301,813	271,294
Total Expenditure		301,813	-	301,813	271,294
Net Movement in Funds		(12,163)	-	(12,163)	(13,503)
Total Funds Brought Forward at 1st May 2022		42,775	-	42,775	56,278
Total Funds Carried Forward at 30th April 2023		30,612	-	30,612	42,775

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

The Notes on Pages 13 to 15 form part of these Accounts.

STATEMENT OF FINANCIAL POSITION AS AT 30TH APRIL 2023

	Note	2023		2022	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	4		501		626
			501		626
<u>CURRENT ASSETS</u>					
Debtors	5	12,197		13,768	
Cash at Bank and in Hand		35,092		37,596	
		47,289		51,364	
<u>CURRENT LIABILITIES</u>					
Creditors	6	(17,178)		(9,215)	
<u>NET CURRENT ASSETS</u>			30,112		42,150
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			30,612		42,775
CAPITAL AND RESERVES					
Unrestricted Fund			30,612		42,775
SHAREHOLDERS' FUNDS			30,612		42,775


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 sections 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 behalf of the company and are signed on their behalf by:

 _____
G. Crivello
Director

14.12.2023 Dated

Company Number: 03297429

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

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 at 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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

2. INCOME	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
(a) Income from Charitable Activities				
Income Support/Incapacity Benefit, Housing Benefit and Disability Living Allowance	289,626	-	289,626	257,775
	289,626	-	289,626	257,775
(b) Investment income				
Bank Interest	24	-	24	17
	24	-	24	17
TOTAL INCOME	289,650	-	289,650	257,792
3. EXPENDITURE	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
(a) Charitable Activities				
Rent of Properties	90,360	-	90,360	88,800
Staff Salaries	39,895	-	39,895	43,768
Locum Staff Costing	7,462	-	7,462	7,487
Telephone	4,814	-	4,814	5,026
Motor and Travelling Expenses	474	-	474	612
Light and Heat	10,760	-	10,760	7,937
Professional Indemnity Insurance	3,584	-	3,584	3,412
Rates and Water	4,993	-	4,993	3,362
Cleaning and Gardening	12,691	-	12,691	11,571
Office Costs	4,951	-	4,951	4,384
Property Maintenance	14,609	-	14,609	18,152
Governance Costs 3 (b)	107,220	-	107,220	76,783
	301,813	-	301,813	271,294
TOTAL EXPENDITURE	301,813	-	301,813	271,294
(b) Governance Costs				
Salaries	89,909	-	89,909	64,871
Office Costs	14,810	-	14,810	8,977
Legal and Consultancy Fees	-	-	-	619
Accountancy Charges	2,376	-	2,376	2,160
Depreciation	125	-	125	156
	107,220	-	107,220	76,783

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

4. TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment	Total
Cost:		
At 1st May 2022	1,836	1,836
Additions	-	-
Disposals	-	-
At 30th April 2023	1,836	1,836
Depreciation:		
At 1st May 2022	1,210	1,210
Eliminated on Disposal	-	-
Charge for Period	125	125
At 30th April 2023	1,335	1,335
Net Book Value		
At 30th April 2023	501	501
At 30th April 2022	626	626

5. DEBTORS

	2023	2022
Other Debtors	12,197	13,768
	12,197	13,768

6. CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR

	2023	2022
Taxation and Social Security	8,376	1,418
Other Creditors	8,802	7,797
	17,178	9,215

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:

	2023 No.	2022 No.
Charitable Staff	2	2
Governance Staff	2	2
	4	4