

Company registration number: 3414027

Charity registration number: 1064715

# Salcare Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## **Salcare Ltd**

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## **Salcare Ltd**

### **Reference and Administrative Details**

<b>Trustees</b>	Jamie Bird
	Tony Blockley
	Simon Reed
	Paul Jones
	Yassine Lamine Abdourahman Mohamed
	Jodie Cook
<b>Senior Management Team</b>	Sonia Richardson
	Jacqueline Bell, Director of Services
	Elizabeth Nugent
	Don Davis
	Odette Andre
<b>Charity Registration Number</b>	1064715
<b>Company Registration Number</b>	3414027
<b>Registered Office</b>	59 Ray Street
	Heanor
	Derbyshire
	DE75 7GF
<b>Independent Examiner</b>	John O'Brien, employee of
	Community Accounting Plus
	Units 1 & 2 North West
	41 Talbot Street
	Nottingham
	NG1 5GL

## **Salcare Ltd**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Kathryn Godfrey (resigned 1 July 2023)
	Fiona Pearson (resigned 1 July 2023)
	Jamie Bird
	Tony Blockley
	Simon Reed
	Paul Jones
	Yassine Lamine Abdourahman Mohamed (appointed 16 July 2024)
	Jodie Cook (appointed 16 July 2024)
	Sonia Richardson (appointed 16 July 2024)

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

##### ***Nature of governing document***

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 04/08/1997 and most recently amended 25/01/2018. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

##### ***Recruitment and appointment of trustees***

Trustees are recruited via an open recruitment advertising interview process, recruitment, interview and selection following Trustee Skills Analysis. Salcare advertises vacancies through local public & voluntary sector networks and our membership.

#### **Objectives and activities**

##### ***Objects and aims***

To provide the relief of persons resident in the borough of Amber Valley (and the adjoining areas) who are in conditions of need, hardship and distress, particularly by the provision of furniture, other household items, and food and provisions which are calculated to relieve their needs, hardship or distress.

## **Salcare Ltd**

### **Trustees' Report**

#### ***Objectives, strategies and activities***

##### **FAMILY SUPPORT**

Wrap-around family support services for families experiencing Domestic Abuse, including independent advocacy, family support & therapy for victims in Amber Valley & surrounding areas, including:

- Wrap-around family support services for families experiencing Domestic Abuse
- Independent advocacy
- Family support
- Therapy for victims in Amber Valley & surrounding areas
- Specialist DV support for women with children, children & young people, older people, LGBT+ victims and male victims.
- Art Therapy Service for children & young people who have experienced Domestic Violence in the home.
- McKenzie Friend Service providing support for families facing Family Court

##### **PRACTICAL SUPPORT**

Practical assistance to families, including food, furniture packages, information, and signposting to welfare services.

##### **COMMUNITY HUB**

Provision of a community café & shop, offering good value, nutritious food, warmth & company, to local families and older people.

#### **MISSION**

Our constitutional purpose is to provide relief to residents Amber Valley (and adjoining areas) who are in need due to hardship and distress, particularly by the provision of furniture packages, food and counselling & advice and support.

Thanks to our supporters, volunteers, Trustees, staff teams and funders & donors, Salcare has grown to support more people than ever during unprecedented need due to the pandemic and its impact.

#### **Our Purpose**

To help create safer & stronger communities where people who are moving away from hardship or abuse, feel empowered to build a new future. We do this through the provision of practical & emotional support for the whole family.

#### **Our Impact**

As part of our commitment to putting the people we serve front and centre of our work we are doing more to measure our impact on their lives, including developing our procedures to measure what we do, how much we do and how well we do it. We do this by:

- gathering timely feedback on the quality of our work and the outcomes our clients see as a result.
- safely gathering & sharing our clients' stories, with their permission, to improve the services they get from us, and other agencies, as well as part of our campaigning work.

# **Salcare Ltd**

## **Trustees' Report**

### **Charity Annual Report 2023-2024**

#### **Introduction**

The past year has been a transformative period for our charity. We faced significant challenges, but thanks to our dedicated team of volunteers, staff, and partners, we continued to support individuals and families across various areas, including food poverty, mental health, domestic abuse, and community engagement.

#### **Activities**

##### **1. Food Poverty and Community Support**

###### **Community Pantry**

We served 380 members and facilitated around 200 shopping visits per month. This initiative has contributed £11,000 to our core funding over the year. We successfully transferred all memberships to an automated till system.

###### **Foodbank**

Our foodbank supported over 3,000 individuals, including the homeless, those living in temporary accommodation, and people facing delays in income. We are proud to be the only foodbank in the area that allows self-referral and also works closely with social services and housing providers to assist families in crisis.

###### **Local Food Donations**

We received continuous support from local supermarkets and businesses, with surplus food donated regularly. Schools, churches, local businesses and countless individuals also contributed to our food poverty projects, making a significant difference in the community.

##### **2. Domestic Abuse and Emotional Support Services**

Salcare offered a mix of group and individual support sessions, including art therapy and the Freedom Programme. A new initiative this year was the increase in group sessions to accommodate more clients, with a special focus on reducing the waiting list.

###### **McKenzie Friend Service**

Our McKenzie Friend team supported 124 clients throughout the year, providing assistance with court applications and offering emotional and practical support. This service empowered clients to make informed decisions and navigate complex legal proceedings, particularly for victims of domestic abuse.

## **Salcare Ltd**

### **Trustees' Report**

#### **Independent Domestic Violence Advocate (IDVA) Services**

A total of 540 valid referrals were received. The service maintained a 67% engagement rate across valid referrals. Our IDVA team supported clients, assisting them with safety planning, housing, and emotional support. We also helped many clients secure protective orders, reducing their risk and improving their sense of safety.

The majority of clients were women, comprising 90% of the total. The largest age group served was between 25-34, followed by those aged 35-44. The majority of clients (88%) were white, reflecting the local demographic. 30% of clients reported having a disability, many related to mental health issues. The key outcomes for the year were:

- Better able to cope with everyday life: 272 victims reported an improvement.
- Feeling safer: 262 clients improved, with 70 showing no change and 20 deteriorating.
- Increased confidence and independence: 290 victims felt more confident and better able to make decisions.
- Improved relationships: 200 clients reported improvements in personal relationships.
- Feeling happier and more positive about the future: 240 individuals felt more optimistic about their future.

The service had a low intake of male victims and individuals from the LGBTQ+ community. Additionally, no clients over the age of 65 accessed the service, indicating potential gaps in outreach. In response to these gaps the team undertook several key actions:

- Increased Promotion - Targeted outreach to men, the elderly, and LGBTQ+ communities through promotional events and networking;
- Improved Services - Expansion of group sessions, particularly in arts and crafts, to provide a safe space for clients and their families;
- Collaborations - Strengthened partnerships with local schools and agencies to offer workshops on healthy relationships, especially for young people.

Feedback from Service Users Clients have reported significant improvements in their mental health, confidence, and relationships following their engagement with Salcare. One client highlighted the difference the service made in her life, stating, *"I now have a group of friends, and my relationships have improved significantly"*. Positive feedback was received from both service users and professionals. Service users gave an average rating of 4.89 out of 5 stars for support received.

#### **Case Study 1: Family Safeguarding**

- Background: A mother with mental health issues experienced a breakdown, displaying psychosis and paranoia. Her children were left hungry and in distress. Staff at Salcare intervened when they noticed something was wrong.
- Actions Taken: Salcare's staff safeguarded the children, ensured they were fed, and managed the mother's mental health crisis. The children were cared for while professionals, including social workers, police, and ambulance services, were called in. The mother was eventually taken to the hospital for treatment, with support from Salcare staff.
- Outcomes: The children were safely removed, and the mother received mental health support. Ongoing support from Salcare, including 1-to-1 sessions, has helped the mother rebuild her confidence and re-engage with her community. She even hosted a community party at Salcare, demonstrating her improved well-being.

## Salcare Ltd

### Trustees' Report

#### Case Study 2: Domestic Abuse and Empowerment

- **Background:** A woman, pregnant and with two young daughters removed from her care, was referred to Salcare. She had been in an abusive relationship with a registered sex offender, who continued to control her even from prison.
- **Actions Taken:** Salcare provided education on healthy and unhealthy relationships, which helped the client understand the abuse she was experiencing. A non-molestation order was put in place, allowing the client to regain control of her life. Salcare also worked closely with social workers to support her in reconnecting with her daughters.
- **Outcomes:** The client became more empowered, started rebuilding relationships with family and friends, and felt safer. Her ability to make informed decisions improved, and her relationship with professionals, such as social workers, became more positive.

#### Children and Young People's Independent Domestic Violence Advocate (C&YP IDVA)

This year, we expanded our C&YP IDVA team to meet increasing demand. The service provided emotional and practical support to 48 children and young people affected by domestic abuse. These clients received tailored support sessions, focusing on topics such as safety planning, self-esteem building, and dealing with anxiety. Feedback from children and their families was overwhelmingly positive, with average ratings of 4.77 out of 5. Clients reported improved emotional regulation, reduced anxiety, and a stronger sense of self-worth following therapy.

#### Challenges and Barriers to Service

**Increased demand this year** has resulted in longer waiting lists. To manage expectations, we have been communicating more frequently with referrers about waiting times and capacity. The rise in demand highlights the importance of expanding the service to accommodate more children and young people, ensuring timely support. In the coming year, we plan to:

- **Expand outreach efforts** to engage more older teenagers and young adults, focusing on raising awareness about domestic abuse in relationships among this demographic.
- **Increase capacity** within the service to reduce waiting times and provide timely support to more children and young people in need.
- **Build partnerships** with local organisations to reach a more diverse range of clients, including ethnic minorities and those with disabilities.



## Salcare Ltd

### Trustees' Report

#### Children's Art Therapy

Our art therapy team worked with 72 children this year, providing emotional support through creative means. The service, funded by BBC Children in Need, included both individual therapy and group sessions such as Creative Expressive Therapy. These initiatives helped children process trauma and build resilience. The service also collaborated with schools to provide therapy and trauma-informed resources.

The key mechanisms are:

- Creative Expression:** Art therapy allows children to express difficult or traumatic emotions through non-verbal means, which is particularly useful for younger clients who may not have the language to express their feelings.
- Safe, Supportive Environment:** The structured, supportive nature of the therapy provides a space for children to feel heard and understood, which helps them to build confidence and emotional resilience.
- Tailored Approach:** Sessions are highly individualised, with therapists using a variety of art materials and techniques tailored to each child's unique needs. This client-centred approach allows children to engage with the therapy in a way that is meaningful to them.

#### Art Therapy Client Feedback

1. *"I am calmer and know how to deal with stress or other things."*

o This client highlighted how art therapy helped them develop better emotional regulation and coping mechanisms, particularly in handling stress.

2. *"I'm a different person; I never thought I could feel happy again."*

o This client expressed a significant transformation in their emotional well-being, attributing their newfound happiness and emotional stability to the art therapy sessions.

3. *"She did a lot for me and made sure I was safe and happy. She's awesome and thoughtful, she'll never give up on you."*

o A child described their positive experience with the therapist, emphasising the safety and care they felt during sessions. This statement shows the importance of trust and consistent support in the therapeutic relationship.

4. *"You made me feel calmer about my anger."*

o Another client noted the impact of the therapy on managing their anger, a common issue for children and young people dealing with trauma. The calming influence of the sessions helped them gain better control over their emotions.

## Salcare Ltd

### Trustees' Report

#### Parental Feedback

1. *"Her confidence has grown; she attends school, her anxiety is lower, and she is more confident in her decisions about her father."*

o A parent reported substantial improvements in their child's confidence, school attendance, and emotional well-being, particularly in handling complex family relationships.

2. *"She is so much happier and copes with things so much better. She feels listened to."*

o This feedback reflects how therapy helped the child develop better coping mechanisms and significantly improved their overall happiness.

3. *"Thank you for your kind words about my children. I'm grateful they have had the amazing benefit of your professional help and support."*

o A parent expressed gratitude for the therapist's role in supporting their children through difficult emotional challenges, emphasising the positive impact on their overall development.

#### 3. Community Projects and Workshops

o Our creative and educational group sessions, such as the cooking skills course and craft workshops, helped build community bonds and provided essential life skills to participants.

o No-Faf Cooking Skills Course: We ran a 12-week course that taught participants low-cost cooking skills and provided essential kitchen equipment. The course was well-received and helped participants gain confidence in their ability to prepare healthy low-cost meals.

o Craft Workshops: Weekly craft sessions were introduced this year, providing a creative outlet for community members. These sessions have been incredibly popular, and we plan to continue them moving forward.

#### 4. Volunteer Engagement

Volunteers are the backbone of our operations. While volunteer recruitment was challenging this year, we welcomed six new members to our regular team, bringing the total to 17. These volunteers have been essential in delivering services in the pantry, café, and warehouse. We celebrated their contribution with a special lunch during National Volunteering Awareness Week. Volunteers contributed 8,640 hours, enhancing service delivery and ensuring the sustainability of our programs.

#### Looking Ahead

We aim to expand our services in 2024, particularly focusing on addressing gaps identified, such as the need for additional legal support for victims of domestic abuse including mediation for family disputes such as child arrangements, and continuing to provide holistic, trauma-informed care to the survivors and their children. We will continue building partnerships with local authorities and other organisations to improve service delivery and expand our impact.

#### A thank you

We are immensely grateful to our volunteers, staff, funders, and partners who have enabled us to support thousands of individuals and families throughout this year. Your dedication and generosity ensure that our community continues to thrive despite ongoing challenges.

## **Salcare Ltd**

### **Trustees' Report**

#### ***Public benefit***

We help create safer & stronger communities where families who are moving away from abuse, feel empowered to build a new future. We do this through the provision of practical & emotional support for the whole family including reducing the risk of vulnerable people facing serious harm, rehabilitation of perpetrators, prevention of victims & families becoming homeless, reducing food & fuel poverty, reducing bed (furniture) poverty and increased access to welfare rights.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

In this financial year, Salcare made a deficit of £33,316. Trustees were aware a deficit would be realised from initial budgeting and confident that the the reserve cover was sufficient to allow essential services to be provided. The Board is very aware that ongoing deficits will become unsustainable hence the organisation is working on a number of projects to increase financial stability and these are consistent with our current charitable activities. Two priorities that will be developed during 2024/25 are the development of services to our clients in the form of a contact centre and to facilitate family mediation. We are satisfied that developing these activities wil make Salcare stronger and more financially secure.

#### ***Policy on reserves***

Trustees are to develop a written reserve policy that considers the stability of the mission, services employment and on-going operations of the charity. At this time our stated policy is that reserves should be maintained with cover for at least 3 months of core costs not including directly funded projects.

## Salcare Ltd

### Trustees' Report

#### Statement of Responsibilities

The trustees (who are also the directors of Salcare Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

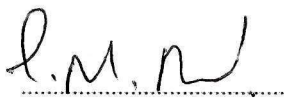
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 13/12/24 and signed on its behalf by:



Simon Reed  
Trustee

## Salcare Ltd

### Independent Examiner's Report to the trustees of Salcare Ltd ('the Company')

#### Independent examiner's report to the trustees of Salcare Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 accounts 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 23/12/2024.....

## Salcare Ltd

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	61,692	-	61,692	105,707
Charitable activities	3	80,656	279,878	360,534	314,205
Investment income	5	320	-	320	151
Total income		<u>142,668</u>	<u>279,878</u>	<u>422,546</u>	<u>420,063</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(272,893)</u>	<u>(182,969)</u>	<u>(455,862)</u>	<u>(433,868)</u>
Total expenditure		<u>(272,893)</u>	<u>(182,969)</u>	<u>(455,862)</u>	<u>(433,868)</u>
Net (expenditure)/income		(130,225)	96,909	(33,316)	(13,805)
Transfers between funds		<u>12,448</u>	<u>(12,448)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(117,777)	84,461	(33,316)	(13,805)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>211,876</u>	<u>48,178</u>	<u>260,054</u>	<u>273,859</u>
Total funds carried forward	14	<u>94,099</u>	<u>132,639</u>	<u>226,738</u>	<u>260,054</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

The notes on pages 15 to 24 form an integral part of these financial statements.

## Salcare Ltd

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	105,707	-	105,707
Charitable activities	3	51,057	263,148	314,205
Investment income	5	151	-	151
Total income		<u>156,915</u>	<u>263,148</u>	<u>420,063</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(179,056)</u>	<u>(254,812)</u>	<u>(433,868)</u>
Total expenditure		<u>(179,056)</u>	<u>(254,812)</u>	<u>(433,868)</u>
Net (expenditure)/income		<u>(22,141)</u>	<u>8,336</u>	<u>(13,805)</u>
Net movement in funds		(22,141)	8,336	(13,805)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>234,017</u>	<u>39,842</u>	<u>273,859</u>
Total funds carried forward	14	<u><u>211,876</u></u>	<u><u>48,178</u></u>	<u><u>260,054</u></u>

The notes on pages 15 to 24 form an integral part of these financial statements.

# Salcare Ltd

(Registration number: 3414027)  
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	99,616	90,592
<b>Current assets</b>			
Debtors	10	19,402	3,698
Cash at bank and in hand	11	114,158	178,937
		133,560	182,635
<b>Creditors: Amounts falling due within one year</b>	12	(6,438)	(13,173)
<b>Net current assets</b>		127,122	169,462
<b>Net assets</b>		226,738	260,054
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	132,639	48,178
<b>Unrestricted income funds</b>			
Unrestricted funds		94,099	211,876
<b>Total funds</b>	14	226,738	260,054

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 12 to 24 were approved by the trustees, and authorised for issue on 20/12/2024 and signed on their behalf by:

.....  
Yassine Lamine Abdourahman Mohamed  
Trustee

The notes on pages 15 to 24 form an integral part of these financial statements.



## Salcare Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

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

##### Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Salcare Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

##### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## Salcare Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

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

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and buildings	2% straight line
Furniture and equipment	25% reducing balance
Computer equipment	25% reducing balance
Fixtures & fittings	25% reducing balance

## Salcare Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	10,428	10,428	54,515
Donations from individuals	11,800	11,800	-
Grants, including capital grants;			
Government grants	23,862	23,862	51,192
Grants from other charities	15,602	15,602	-
	<u>61,692</u>	<u>61,692</u>	<u>105,707</u>

## Salcare Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Sales & fees	79,383	-	79,383	51,057
Grants and donations	-	279,878	279,878	263,148
Sundry income	1,273	-	1,273	-
	<u>80,656</u>	<u>279,878</u>	<u>360,534</u>	<u>314,205</u>

#### 4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
The Police and Crime Commissioner for Derbyshire	-	209,800	209,800
BBC Children In Need	-	20,929	20,929
Derbyshire Environmental Trust	-	18,174	18,174
UKSPF Community Fund	2,577	12,393	14,970
Charles Hayward Foundation	-	10,000	10,000
The Coalfields Regeneration Trust	-	4,987	4,987
Nottingham Trent University	-	1,440	1,440
Asda Foundation	-	1,000	1,000
Rural Action Derbyshire	-	500	500
Tesco Foundation	-	375	375
Derbyshire County Council	23,862	-	23,862
Community Ownership Fund DLUCH	10,000	-	10,000
National Grid	9,073	-	9,073
Souter Charitable Trust	3,025	-	3,025
Arnold Clark Automobiles Ltd	800	-	800
Lidl Great Britain	555	-	555
Sundry grants & donations	11,800	280	12,080
	<u>61,692</u>	<u>279,878</u>	<u>341,570</u>

#### 5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>320</u>	<u>320</u>	<u>151</u>

## Salcare Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Advertising & promotion	275	177	452	4,460
Bank charges	248	-	248	480
Cafe stock	2,046	493	2,539	1,077
Card fees	444	-	444	251
Dues & subscriptions	343	225	568	412
Employee expenses	3,615	13,066	16,681	5,803
Equipment	681	1,281	1,962	2,073
Food bank expenses	1,044	3,647	4,691	3,983
Insurance	8,254	-	8,254	6,978
Telephone & internet	306	2,857	3,163	2,759
Legal & professional	15,234	3,918	19,152	23,521
Mileage	-	-	-	3,897
Wages, NI & Pension	195,275	132,061	327,336	334,784
Office & general administrative expenses	4,597	185	4,782	2,445
Pantry inventory	6,225	12,200	18,425	2,823
Pest control	-	-	-	704
Printing & stationery	698	300	998	1,765
Purchases	-	-	-	3,780
Rent & rates	-	-	-	908
Repairs & maintenance	4,638	168	4,806	5,177
Security	282	-	282	1,689
Sundry expenses	780	-	780	193
Supervision	-	2,555	2,555	1,860
Training	484	5,974	6,458	4,885
Utilities	6,401	84	6,485	5,677
Vehicle costs	5,037	-	5,037	5,451
Volunteer expenses	6,527	3,778	10,305	570
Depreciation	9,459	-	9,459	5,463
	<u>272,893</u>	<u>182,969</u>	<u>455,862</u>	<u>433,868</u>

## Salcare Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	9,459	5,463

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	291,066	300,982
Social security costs	21,126	17,833
Pension costs	15,144	15,969
	327,336	334,784

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	17	17

10 (2023 - 12) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £15,144 (2023 - £15,969).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £146,247 (2023 - £148,843).

## Salcare Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Fixtures & fittings £	Total £
<b>Cost</b>					
At 1 April 2023	148,413	28,368	9,590	960	187,331
Additions	-	541	-	17,942	18,483
At 31 March 2024	148,413	28,909	9,590	18,902	205,814
<b>Depreciation</b>					
At 1 April 2023	65,301	22,665	8,533	240	96,739
Charge for the year	2,968	1,561	264	4,666	9,459
At 31 March 2024	68,269	24,226	8,797	4,906	106,198
<b>Net book value</b>					
At 31 March 2024	80,144	4,683	793	13,996	99,616
At 31 March 2023	83,112	5,703	1,057	720	90,592

#### 10 Debtors

	2024 £	2023 £
Trade debtors	1,063	305
Prepayments	18,339	3,393
	19,402	3,698

#### 11 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	271	77
Cash at bank	113,887	178,860
	114,158	178,937

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

	2024 £	2023 £
Trade creditors	-	130
Other taxation and social security	4,353	11,634
Other creditors	2,085	1,409
	6,438	13,173

## Salcare Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 13 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### 14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	211,876	142,668	(272,893)	12,448	94,099
<b>Restricted funds</b>					
Food Bank & Pantry	5,176	9,042	(20,212)	5,994	-
Art Therapy	10,136	20,929	(17,756)	-	13,309
Capital Project	-	18,174	-	(17,942)	232
Salcare Escape	26,844	221,240	(139,110)	-	108,974
Hub	1,989	9,993	(4,738)	-	7,244
Cafe	4,033	-	(1,153)	-	2,880
Warehouse Equipment	-	500	-	(500)	-
<b>Total restricted funds</b>	<u>48,178</u>	<u>279,878</u>	<u>(182,969)</u>	<u>(12,448)</u>	<u>132,639</u>
<b>Total funds</b>	<u><u>260,054</u></u>	<u><u>422,546</u></u>	<u><u>(455,862)</u></u>	<u><u>-</u></u>	<u><u>226,738</u></u>

The specific purposes for which the funds are to be applied are as follows:

Food Bank & Pantry - contributes towards the costs associated with providing our food bank and pantry service.

Art Therapy - contributes towards the costs associated with providing our art therapy service.

Capital Project - contributes toward the purchase and installation of solar energy fixtures.

Salcare Escape - contributes towards the costs associated with providing our family support service.

Hub - project led, warm hub activities include provision for community including refreshments, support and a warm space.

Cafe - project led, often a specific project as part of warm hub, community cafe activities include provision low cost food & volunteer expenses.

Warehouse Equipment - contributes toward the purchase of a pallet truck.

The transfer from the Capital Project and Warehouse Equipment funds to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

The transfer from the General fund to the Food Bank & Pantry fund is to cover the deficit on this activity.



# Salcare Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	234,017	156,915	(179,056)	211,876
<b>Restricted</b>				
Food Bank & Pantry	624	8,037	(3,485)	5,176
Art Therapy	3,241	26,895	(20,000)	10,136
Salcare Escape	35,177	201,274	(209,607)	26,844
Hub	-	21,832	(19,843)	1,989
Cafe	-	5,110	(1,077)	4,033
Tampon Tax	800	-	(800)	-
<b>Total restricted funds</b>	<u>39,842</u>	<u>263,148</u>	<u>(254,812)</u>	<u>48,178</u>
<b>Total funds</b>	<u><u>273,859</u></u>	<u><u>420,063</u></u>	<u><u>(433,868)</u></u>	<u><u>260,054</u></u>

### 15 Analysis of net assets between funds

	Unrestricted		2024 Total funds
	General £	Restricted £	£
Tangible fixed assets	99,616	-	99,616
Current assets	921	132,639	133,560
Current liabilities	(6,438)	-	(6,438)
Total net assets	<u>94,099</u>	<u>132,639</u>	<u>226,738</u>
	Unrestricted		2023 Total funds
	General £	Restricted £	£
Tangible fixed assets	90,592	-	90,592
Current assets	134,457	48,178	182,635
Current liabilities	(13,173)	-	(13,173)
Total net assets	<u>211,876</u>	<u>48,178</u>	<u>260,054</u>

## Salcare Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	1,700	975
Other financial services	1,404	1,333
	<u>3,104</u>	<u>2,308</u>

#### 17 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 18 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 19 Related party transactions

There were no related party transactions in the year.