

ESK MOORS CARING LTD

England & Wales · Charity number 1113392

Details

Other names	ESK MOORS ACTION FOR THE ELDERLY, ESK MOOR ACTION FOR THE ELDERLY
Status	Registered
Legal form	Charitable company
Company number	05433218
Registered	2006-03-22
Register	View on the Charity Commission register

Contact

Address	Esk Moors Caring Ltd 20 High Street Castleton Whitby YO21 2DA
Phone	01287669357
Email	admin@eskmoorescaring.org
Website	www.eskmoorescaring.org

Activities

Objects: 3 The Company's objective is the relief of those in need, by reason of age, ill-health, disability, financial hardship, isolation or other disadvantage in the North Yorkshire Moors Esk Valley and surrounding areas so that they can continue to live in their chosen homes by bringing help, services, activities and facilities directly to the beneficiaries in those homes or to the surrounding area and through the provision of information and support

Activities: Esk Moors Caring aim to relieve the needs of older, sick and disabled residents in our rural area so that they can continue to live in their own homes without the need for moving away into residential care. We provide personal care, home help services, transport, activities, advice and information to people in their own homes to enable independant living.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE NORTH YORKSHIRE
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£332,199	£317,119	-	-
2024-03-31	£336,554	£293,607	-	-
2023-03-31	£323,599	£308,701	-	-
2022-03-31	£371,850	£357,285	-	-
2021-03-31	£410,399	£391,890	-	-

Trustees

Name	Role	Appointed
Dr Peter Blackmore		2025-08-05
Jennifer Catherine Wall		2025-07-14
Sharon O'Connor		2025-07-14
Stephen Alexander John Butt		2023-02-16

ESK MOORS CARING LTD

England & Wales - Charity number 1113392

Accounts

ESK MOORS CARING LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 31st MARCH 2025

**COMPANY LIMITED BY GUARANTEE
(The Company does not have a share capital)**

**REGISTERED CHARITY NUMBER 1113392
COMPANY NUMBER : 5433218**

ESK MOORS CARING LIMITED
YEAR ENDED 31st MARCH 2025

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**ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2025**

The trustees, who are also directors of the company for the purposes of Charity and Company law, present their annual report and financial statements of the charity for the year ended 31ST March 2025. The trustees have adopted the provisions of 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 (FRS 102).

REFERENCE & ADMINISTRATIVE DETAILS

Charity number 1113392
Company number 5433218

Registered Office:

20 High Street
Castleton
Whitby
YO21 2DA

Trustees:

The trustees are directors of the Company for the purpose of Company law.

Delia Elizabeth Liddle (joint lead trustee*)
Yvonne Rhona Chadwick (joint lead trustee*)
Rev Sally Jayne Wilson
Bryan Cross
Ann Elizabeth Collier Watson
Stephen Alexander John Butt

*Trustees have not appointed a chair; leadership responsibilities are shared between the joint lead trustees.

Trustee meetings are held bi-monthly. Trustees monitor and oversee the budget and spending at regular intervals; they comply with statutory reporting duties to Companies House and The Charity Commission.

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Structure, Governance and Management

The charity is governed by its Memorandum and Articles of Association and is constituted as a company limited by guarantee as defined by the Companies Act 2006. Esk Moors Caring Ltd is registered as a charity with the Charities Commission.

The board members are all volunteers, and each has an agreed portfolio of responsibilities. Appointment to the Board of Trustees is by nomination from the members at the Annual General Meeting with casual vacancies being co-opted by the Board until the next Annual General Meeting.

Employed staff are a full time Business & Operations Manager, a part time administrator, and ten carers.

Statement of Purpose

To respond to the needs of local older people by providing someone to care for them and something to do.

Guiding Principles

Identify and meet the real needs of those, primarily older, people for whom we provide services

To deal with each individual in such a way as to –

Enable them to live life as independently as possible,

Manage risk,

Encourage them to engage with the wider community as their circumstances permit,

To provide a service which is assessed and then tailored to meet need giving ownership to the user/client.

To provide services in partnership with NYCC and other funders.

To ensure all services meet or exceed the requirements of funders and regulators.

To deliver our services in a cost-effective way, ensuring the ongoing viability of the business.

To assess all future development opportunities against the Guiding Principles and Statement of Purpose.

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

Achievements and performance - general

We have continued to consolidate our services as a well-established and trusted provider of domiciliary care and activities related to physical and mental wellbeing and the relief of isolation.

Esk Moors Caring is based in office premises in the High Street, Castleton, from where we continue to provide an ever-increasing range of support services and activities. Our premises are suitable for all our needs, providing a separate meeting room ideal for confidential client and staff meetings. Our location in the centre of the village makes us visible and accessible to the community.

Throughout the year we have continued building and maintaining relationships with partners including NYCC, the local health practice, the Clinical Commissioning group (CCG), to provide services directed towards the independence and well-being of older people as well as people of all ages in our community.

Activities for the Community

Armchair exercise classes are ongoing. Future activities will be undertaken as and when an appropriate need is identified.

Domiciliary Care Services

The domiciliary care client base has continued to thrive in parallel with an ongoing, developing relationship with North Yorkshire County Council (NYCC) and local GPs.

We continue to provide domiciliary care services on a private basis, not involving NYCC, to residents in flats in Esk Moors Lodge, an Abbeyfield establishment in Castleton.

The last CQC inspection on 30th October 2017 rated all standards as good, with no recommendations. Since the restrictions imposed as a response to Covid-19, CQC have not carried out in-person inspections, but their latest review was 7th July 2022 with no need to reassess our rating.

Community Car

Our community vehicle is a wheelchair accessible car and is driven by volunteers. It is now funded by EMC. We are investigating a replacement vehicle and future funding. Our users can request it for journeys to hospital and other appointments, social, shopping and leisure events.

Grant sources of funding

Big Lottery funding has now ended.

Grant from North Yorkshire Community Transport was used to produce new leaflets to promote the community vehicle.

Employment

We employ the following personnel:

Registered care manager	1
Domiciliary care assistants	10
Office admin assistant	1

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

Recruitment and retention of care staff

As is common throughout the sector, we struggle to recruit care staff, although we manage to retain most of our staff long term. Esk Moors Caring is now a Real Living Wage Employer. We also pay carers for travelling between calls.

In some cases, we have been unable to provide care for prospective new clients because of lack of care staff hours and inability to recruit.

We have put in place incentive schemes for existing carers to recommend a friend for employment.

Volunteers

We have a team of volunteers, some of whom drive our community car; others help with the provision of activities.

Future Developments

We are continually assessing the need for provision of activities in the area. We are aware that other agencies are providing activities and events particularly for older residents. We plan strategically to ensure the future of the business, especially in the areas of improving recruitment and retention and professional development of both staff and trustees.

We have successfully bid for the contract to provide 24 hour cover at Esk Moors Lodge in Castleton. This will commence from 1st October 2025.

Thanks

We, the trustees, would like to express our sincerest thanks to care staff, administrators, activity co-ordinators, volunteers, and managers. All play a pivotal role in helping bring services and life-enhancing activities to isolated individuals in remote communities.

We would especially like to record our thanks to the late Peter Knapp and his family for their support from the very beginning of EMC and their generous bequest.

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

Statement of Trustees Responsibilities for Preparing Accounts

The Trustees (who are also Directors of the Esk Moors Caring Limited, for the purposes of Charity and Company law) are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Institution and of the incoming resources and application of the same, including income and expenditure, of the Institution for that period. In preparing those financial statements the Trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Institution 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 Institution and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees have reviewed the charity's need for reserves in line with Charity Commission guidelines and have agreed unrestricted reserves need to equate to nine months operating costs. Based on these accounts that target is £311,805. We will seek to bring unrestricted reserves up to the target through increased activity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:-

Trustee 

Stephen A J Butt

21st November 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ESK MOORS CARING LIMITED**

I report on the accounts of the company for the year ended 31st March 2025 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed
Date



26/11/25

JOHN RICHARDS FCA
JOHN RICHARDS ACCOUNTANCY
WESTGATE HOUSE
GUISBOROUGH
NORTH YORKS
TS14 6NB

ESK MOORS CARING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

YEAR ENDED 31st MARCH 2025

	Unrestricted Funds 2025 Note £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:				
Donations	1150	-	1150	-
Charitable Activities:				
Grants Receivable	2 -	2500	2500	2207
Activities	525	-	525	3379
Investment Income	4174	-	4174	3638
Domiciliary care	323386	-	323386	325561
Vehicle Income	404	-	404	1749
Sundry Income	60	-	60	20
TOTAL INCOME	<u>329699</u>	<u>2500</u>	<u>332199</u>	<u>336554</u>
EXPENDITURE ON				
Charitable activities:				
Direct Care and Activity costs	311448	2500	313948	290436
Governance costs	3171	-	3171	3171
TOTAL EXPENDITURE	3 <u>314619</u>	<u>2500</u>	<u>313119</u>	<u>293607</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	<u>15080</u>	<u>-</u>	<u>15080</u>	<u>42947</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward	<u>204267</u>	<u>-</u>	<u>204267</u>	<u>161320</u>
TOTAL FUNDS CARRIED FORWARD	<u>219347</u>	<u>-</u>	<u>219347</u>	<u>204267</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The comparative figures for each fund are shown in the notes to the accounts.

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED

BALANCE SHEET

AS AT 31st MARCH 2025


	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		1833		3128
CURRENT ASSETS					
Debtors	9	16094		19322	
Cash at bank and in hand	10	233831		210936	
			<u>249925</u>		<u>230258</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	11	<u>(32412)</u>		<u>(29119)</u>	
NET CURRENT ASSETS			<u>217514</u>		<u>201139</u>
NET ASSETS			<u><u>219347</u></u>		<u><u>204267</u></u>
FUNDS					
Restricted	12		-		-
Unrestricted	13		219347		204267
			<u><u>219347</u></u>		<u><u>204267</u></u>

For the financial year stated above the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 March 2025 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements are prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.



Stephen A J Butt (Trustee)

21st November 2025

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

1. ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Charities Act 2011.

b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy for legacies. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Incoming resources from charitable activities where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, expenses such as rent and rates, and energy are apportioned as to floor space. Administration costs are split equally.

d) Tangible fixed assets

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

Computer equipment – 20% on cost
Vehicles – 25% on cost

e) Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

2. GRANTS RECEIVABLE

	2025	2024
	Total	Total
	£	£
Big Lottery Fund	-	2207
North Yorks Community Transport Grant	2500	-
	2500	2207
	2500	2207

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

3. TOTAL EXPENDITURE

	Basis of allocation	Charitable activities	Governance costs	2025 £	2024 £
Staff Costs	Staff time	245767	-	245767	236398
Establishment Costs	Direct	12331	-	12331	11279
Motor/Travel Expenses	Direct	20482	-	20482	19769
Accountancy Fees	Direct	-	300	300	300
Recruitment	Direct	-	-	-	-
Training	Direct	876	-	876	1136
Mgmt & Accounts	Direct	9500	-	9500	8606
Legal and Professional	Direct	-	2871	2871	2871
Communications and IT	Direct	974	-	974	805
Computer expenses	Direct	7147	-	7147	1248
Other Office Expenses	Direct	1155	-	1155	1025
Activities	Direct	-	-	-	3350
Advertising	Direct	-	-	-	-
Subscriptions	Direct	4262	-	4262	3456
Bank Charges	Direct	200	-	200	240
Depreciation	Direct	1296	-	1296	1695
Sundry	Direct	9959	-	9959	1429
		<u>313948</u>	<u>3171</u>	<u>317119</u>	<u>293607</u>
TOTAL EXPENDITURE		<u>313948</u>	<u>3171</u>	<u>317119</u>	<u>293607</u>

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025 £	2024 £
Accountancy	300	300
Donations	-	-
	<u>300</u>	<u>300</u>

5. TRUSTEES REMUNERATION, EXPENSES AND TRANSACTIONS

The trustees neither received nor waived any emoluments during the year (2024: £ nil). There were no trustee expenses paid (2024: £ nil). Nil transactions with trustees or connected parties took place during the year (2024: 0).

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2024

6.	STAFF COSTS	2025	2024
	Staff costs were as follows: -	£	£
	Wages and Salaries	242461	231991
	Pensions	2812	3816
	Training	876	1136
	Uniforms	495	591
		<u>246644</u>	<u>237534</u>

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

The total amount paid to key management personnel was £75,363.

The average number of persons employed during the year:

	Fulltime Equivalents
	2025 2024
Staff	13 13
	<u>13 13</u>

7. TAXATION

Esk Moors Caring Limited is a registered charity and as such is exempt from Income Tax, Corporation Tax or Capital Gains Tax on its charitable activities.

8. FIXED ASSETS

	Computer Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2024	10618	13495	24113
Additions	-	-	-
Disposals	(7103)	-	(7103)
	<u>3515</u>	<u>13495</u>	<u>17010</u>
At 31 March 2025	3515	13495	17010
Depreciation			
At 1 April 2024	7490	13495	20985
Charge for year	1295	-	1295
Disposals	(7103)	-	(7103)
	<u>1682</u>	<u>13495</u>	<u>15177</u>
At 31 March 2025	1682	13495	15177
Net Book Value			
At 31 March 2025	<u>1833</u>	<u>-</u>	<u>1833</u>
At 31 March 2024	<u>3128</u>	<u>-</u>	<u>3128</u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

9. DEBTORS		2025	2024
		£	£
Trade Debtors		11345	14934
Prepayments & Accrued Income		4749	4388
		<u>16094</u>	<u>19322</u>
		<u><u>16094</u></u>	<u><u>19322</u></u>
10. BANK AND CASH		2025	2024
		£	£
Bank		233630	210720
Cash		201	215
		<u>223831</u>	<u>210936</u>
		<u><u>223831</u></u>	<u><u>210936</u></u>
11. CREDITORS		2025	2024
		£	£
Amounts falling due within one year			
Trade Creditors		2061	1241
Social Security and Other Taxes		4549	4821
Accruals & Deferred Income		25082	23057
		<u>32412</u>	<u>29119</u>
		<u><u>32412</u></u>	<u><u>29119</u></u>
12. RESTRICTED FUNDS		2025	2024
		£	£
At beginning of Year		-	-
Transfer from income and expenditure account		-	-
		<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>
13. UNRESTRICTED FUNDS		2025	2024
		£	£
At beginning of Year		204267	161320
Transfer from income and expenditure account		15080	42947
		<u>219347</u>	<u>204267</u>
		<u><u>219347</u></u>	<u><u>204267</u></u>
14. ANALYSIS OF NET ASSETS BETWEEN FUNDS			
	Unrestricted	Restricted	Total
	Funds	Funds	£
	£	£	
Fixed Assets	1833	-	1833
Current Assets	249926	189	250115
Current Liabilities	(32412)	(189)	(32601)
	<u>219347</u>	<u>-</u>	<u>219347</u>
	<u><u>219347</u></u>	<u><u>-</u></u>	<u><u>219347</u></u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

15. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FIGURES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:			
Donations	-	-	-
Charitable Activities:			
Grants receivable	-	2207	2207
Activities	3379	-	3379
Investment Income	3638	-	3638
Domiciliary care	325561	-	325561
Vehicle Income	1749	-	1749
Sundry Income	20	-	20
TOTAL INCOME	<u>334347</u>	<u>2207</u>	<u>336554</u>
EXPENDITURE ON			
Charitable activities:			
Direct Care and Activities costs	288229	2207	290436
Governance costs	3171	-	3171
TOTAL EXPENDITURE	<u>291400</u>	<u>2207</u>	<u>293607</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	<u>42947</u>	<u>-</u>	<u>42947</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward	<u>161320</u>	<u>-</u>	<u>161320</u>
TOTAL FUNDS CARRIED FORWARD	<u>204267</u>	<u>-</u>	<u>204267</u>

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2025

	2025	2024
	£	£
INCOMING RESOURCES		
Incoming Resources from Generating Funds		
Voluntary Income		
Donations	1150	-
Big Lottery Fund	-	2207
North Yorkshire Community Transport Grant	2500	-
	<u>3650</u>	<u>2207</u>
Activities for Generating Funds		
Activities	525	3379
	<u>525</u>	<u>3379</u>
Investment Income		
Bank Interest Receivable	4174	3638
	<u>4174</u>	<u>3638</u>
Total Incoming Resources from Generating Funds	<u>8349</u>	<u>9224</u>
Incoming Resources from Charitable Activities		
Domiciliary Care	323386	325561
Vehicle Income	404	1749
	<u>332139</u>	<u>327310</u>
Other Incoming Resources		
Sundry Income	60	20
	<u>60</u>	<u>20</u>
TOTAL INCOMING RESOURCES	<u>332199</u>	<u>336554</u>

This page does not form part of the statutory financial statements

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2025

	2025	2024
	£	£
CHARITABLE ACTIVITIES		
Caring in the Community		
Activities Undertaken Directly		
Wages and Salaries	242461	231991
Pensions	2812	3816
Uniforms	495	591
Staff Training	876	1136
Establishment Costs	12331	11279
Vehicle Costs	1882	2407
Travel Expenses	18600	17362
Accountancy	300	300
Recruitment/Agency Staff	-	-
Legal Fees	2871	2871
Management & Accounting Services	9500	8606
DBS Fees	116	97
Telephone & Internet Fees	974	805
Stationery, printing & postage	1155	1025
IT costs	7147	1248
Activities	-	3350
Advertising	-	-
Subscriptions & registration fees	4145	3359
Bank Charges	200	240
Depreciation	1296	1695
Donations Made	-	-
General Expenses	9959	1429
	<u> </u>	<u> </u>
Total Charitable Activity Expenditure	317119	293607
	<u> </u>	<u> </u>
 NET INCOMING RESOURCES	 15080	 42947
	<u> </u>	<u> </u>

This page does not form part of the statutory financial statements

ESK MOORS CARING LTD

England & Wales - Charity number 1113392

Accounts

ESK MOORS CARING LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 31st MARCH 2024

**COMPANY LIMITED BY GUARANTEE
(The Company does not have a share capital)**

**REGISTERED CHARITY NUMBER 1113392
COMPANY NUMBER : 5433218**

ESK MOORS CARING LIMITED
YEAR ENDED 31st MARCH 2024

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**ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2024**

The trustees, who are also directors of the company for the purposes of Charity and Company law, present their annual report and financial statements of the charity for the year ended 31ST March 2024. The trustees have adopted the provisions of 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 (FRS 102).

REFERENCE & ADMINISTRATIVE DETAILS

Charity number 1113392
Company number 5433218

Registered Office:

20 High Street
Castleton
Whitby
YO21 2DA

Trustees:

The trustees are directors of the Company for the purpose of Company law.

Delia Elizabeth Liddle (joint lead trustee*)
Yvonne Rhona Chadwick (joint lead trustee*)
Rev Sally Jayne Wilson
Rev Alan Coates (resigned 21 September 2023)
Bryan Cross
Ann Elizabeth Collier Watson
Stephen Alexander John Butt

*Trustees have not appointed a chair; leadership responsibilities are shared between the joint lead trustees.

Trustee meetings are held bi-monthly. Trustees monitor and oversee the budget and spending at regular intervals; they comply with statutory reporting duties to Companies House and The Charity Commission.

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Structure, Governance and Management

The charity is governed by its Memorandum and Articles of Association and is constituted as a company limited by guarantee as defined by the Companies Act 2006. Esk Moors Caring Ltd is registered as a charity with the Charities Commission.

The board members are all volunteers, and each has an agreed portfolio of responsibilities. Appointment to the Board of Trustees is by nomination from the members at the Annual General Meeting with casual vacancies being co-opted by the Board until the next Annual General Meeting.

Employed staff are a full time Business & Operations Manager, a part time administrator, and ten carers.

Statement of Purpose

To respond to the needs of local older people by providing someone to care for them and something to do.

Guiding Principles

Identify and meet the real needs of those, primarily older, people for whom we provide services

To deal with each individual in such a way as to –

Enable them to live life as independently as possible,

Manage risk,

Encourage them to engage with the wider community as their circumstances permit,

To provide a service which is assessed and then tailored to meet need giving ownership to the user/client.

To provide services in partnership with NYCC and other funders.

To ensure all services meet or exceed the requirements of funders and regulators.

To deliver our services in a cost-effective way, ensuring the ongoing viability of the business.

To assess all future development opportunities against the Guiding Principles and Statement of Purpose.

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

Achievements and performance - general

We have continued to consolidate our services as a well-established and trusted provider of domiciliary care and activities related to physical and mental wellbeing and the relief of isolation.

Esk Moors Caring is based in office premises in the High Street, Castleton, from where we continue to provide an ever-increasing range of support services and activities. Our premises are suitable for all our needs, providing a separate meeting room ideal for confidential client and staff meetings. Our location in the centre of the village makes us visible and accessible to the community.

Throughout the year we have continued building and maintaining relationships with partners including NYCC, the local health practice, the Clinical Commissioning group (CCG), and the Big Lottery to provide services directed towards the independence and well-being of older people as well as people of all ages in our community.

Activities for the Community

Armchair exercise classes are ongoing whilst other Big Lottery funded activities have become independent and self-sustaining. Future activities will be undertaken as and when an appropriate need is identified.

Domiciliary Care Services

The domiciliary care client base has continued to thrive in parallel with an ongoing, developing relationship with North Yorkshire County Council (NYCC) and local GPs.

We continue to provide domiciliary care services on a private basis, not involving NYCC, to residents in flats in Esk Moors Lodge, an Abbeyfield establishment in Castleton.

The last CQC inspection on 30th October 2017 rated all standards as good, with no recommendations. Since the restrictions imposed as a response to Covid-19, CQC have not carried out in-person inspections, but their latest review was 7th July 2022 with no need to reassess our rating.

Community Car

Our community vehicle is a wheelchair accessible car and is driven by volunteers. It is now funded by EMC. We are investigating a replacement vehicle and future funding. Our users can request it for journeys to hospital and other appointments, social, shopping and leisure events.

Grant sources of funding

Big Lottery funding for our activities programme was extended until May 2023 by which time the main activities became self sufficient.

Employment

We employ the following personnel:

Registered care manager	1
Domiciliary care assistants	10
Office admin assistant	1

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES (CONTINUED)

Recruitment and retention of care staff

As is common throughout the sector, we struggle to recruit care staff, although we manage to retain most of our staff long term. Esk Moors Caring is now a Real Living Wage Employer. We also pay carers for travelling between calls.

In some cases, we have been unable to provide care for prospective new clients because of lack of care staff hours and inability to recruit.

We have put in place incentive schemes for existing carers to recommend a friend for employment.

Volunteers

We have a team of volunteers, some of whom drive our community car; others help with the provision of activities.

Future Developments

We are continually assessing the need for provision of activities in the area. We are aware that other agencies are providing activities and events particularly for older residents. We plan strategically to ensure the future of the business, especially in the areas of improving recruitment and retention and professional development of both staff and trustees.

THANKS are due to our care staff, administrators, activity co-ordinators, volunteers, managers and trustees. All play an invaluable role in helping bring provision of services and life-enhancing activities to dispersed remote rural communities.

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES (CONTINUED)

Statement of Trustees Responsibilities for Preparing Accounts

The Trustees (who are also Directors of the Esk Moors Caring Limited, for the purposes of Charity and Company law) are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Institution and of the incoming resources and application of the same, including income and expenditure, of the Institution for that period. In preparing those financial statements the Trustees are required to:

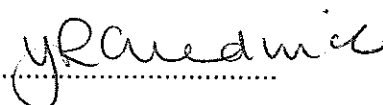
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Institution 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 Institution and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees have reviewed the charity's need for reserves in line with Charity Commission guidelines and have agreed unrestricted reserves need to equate to six months operating costs. Based on these accounts that target is £153,060. We will seek to bring unrestricted reserves up to the target through increased activity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:-

Trustee 

21st November 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ESK MOORS CARING LIMITED

I report on the accounts of the company for the year ended 31st March 2024 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement


My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed
Date


13/12/24

J E Richards FCA
John Richards Accountancy
Westgate House
134 - 136 Westgate
Guisborough
TS14 6NB

ESK MOORS CARING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

YEAR ENDED 31st MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations		-	-	-	-
Charitable Activities:					
Grants Receivable	2	-	2207	2207	24610
Activities		3379	-	3379	9842
Investment Income		3638	-	3638	657
Domiciliary care		325561	-	325561	287727
Vehicle Income		1749	-	1749	478
Sundry Income		20	-	20	285
TOTAL INCOME		<u>334347</u>	<u>2207</u>	<u>336554</u>	<u>323599</u>
EXPENDITURE ON					
Charitable activities:					
Direct Care and Activity costs		288229	2207	290436	303230
Governance costs		3171	-	3171	5471
TOTAL EXPENDITURE	3	<u>291400</u>	<u>2207</u>	<u>293607</u>	<u>308701</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year		<u>42947</u>	<u>-</u>	<u>42947</u>	<u>14898</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>161320</u>	<u>-</u>	<u>161320</u>	<u>146422</u>
TOTAL FUNDS CARRIED FORWARD		<u>204267</u>	<u>-</u>	<u>204267</u>	<u>161320</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The comparative figures for each fund are shown in the notes to the accounts.

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED

BALANCE SHEET

AS AT 31st MARCH 2024

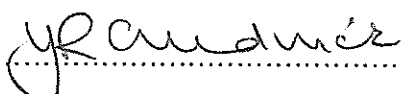
		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Assets	8		3128		2483
CURRENT ASSETS					
Debtors	9	19322		21436	
Cash at bank and in hand	10	210936		177356	
			230258		198792
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	11		(29119)		(39955)
NET CURRENT ASSETS			201139		158837
NET ASSETS			204267		161320
FUNDS					
Restricted	12		-		-
Unrestricted	13		204267		161320
			204267		161320

For the financial year stated above the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 March 2024 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements are prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.



 Y R Chadwick (Trustee)

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Charities Act 2011.

b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy for legacies. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Incoming resources from charitable activities where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, expenses such as rent and rates, and energy are apportioned as to floor space. Administration costs are split equally.

d) Tangible fixed assets

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

Computer equipment – 20% on cost
Vehicles – 25% on cost

e) Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

2. GRANTS RECEIVABLE

	2024	2023
	Total	Total
	£	£
Big Lottery Fund	2207	21210
Building Capabilities Fund	-	2400
North Yorks Get Going Grant	-	1000
Job Retention Scheme Grant (Furlough)	-	-
North Yorks IPC Funding	-	-
North Yorks WICS Funding	-	-
North Yorks Grow & Learn Grant	-	-
	<hr/>	<hr/>
	2207	24610
	<hr/> <hr/>	<hr/> <hr/>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

3. TOTAL EXPENDITURE

	Basis of allocation	Charitable activities	Governance costs	2024	2023
		£	£	£	£
Staff Costs	Staff time	236398	-	236398	241729
Establishment Costs	Direct	11279	-	11279	11208
Motor/Travel Expenses	Direct	19769	-	19769	19474
Accountancy Fees	Direct	-	300	300	200
Recruitment	Direct	-	-	-	-
Training	Direct	1136	-	1136	942
Mgmt & Accounts	Direct	8606	-	8606	8223
Legal and Professional	Direct	-	2871	2871	2871
Communications and IT	Direct	805	-	805	767
Computer expenses	Direct	1248	-	1248	2877
Other Office Expenses	Direct	1025	-	1025	1069
Activities	Direct	3350	-	3350	11263
Advertising	Direct	-	-	-	945
Subscriptions	Direct	3456	-	3456	1551
Bank Charges	Direct	240	-	240	264
Depreciation	Direct	1695	-	1695	1656
Sundry	Direct	1429	-	1429	1262
Building Capabilities	Direct	-	-	-	2400
TOTAL EXPENDITURE		<u>290436</u>	<u>3171</u>	<u>293607</u>	<u>308701</u>

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2024	2023
	£	£
Accountancy	300	200
Donations	-	-
	<u>300</u>	<u>200</u>

5. TRUSTEES REMUNERATION, EXPENSES AND TRANSACTIONS

The trustees neither received nor waived any emoluments during the year (2023: £ nil). There were no trustee expenses paid (2023: £ nil). Nil transactions with trustees or connected parties took place during the year (2023: 0).

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2024

6.	STAFF COSTS	2024	2023
	Staff costs were as follows: -	£	£
	Wages and Salaries	231991	235211
	Pensions	3816	3882
	Training	1136	942
	Uniforms	591	248
		<u>237534</u>	<u>240283</u>

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

The total amount paid to key management personnel was £69,501.

The average number of persons employed during the year:

	Fulltime Equivalents	
	2024	2023
Staff	13	16
	<u>13</u>	<u>16</u>

7. TAXATION

Esk Moors Caring Limited is a registered charity and as such is exempt from Income Tax, Corporation Tax or Capital Gains Tax on its charitable activities.

8. FIXED ASSETS

	Computer Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2023	13665	13495	27160
Additions	2340	-	2340
Disposals	(5387)	-	(5387)
At 31 March 2024	<u>10618</u>	<u>13495</u>	<u>24113</u>
Depreciation			
At 1 April 2023	11182	13495	24677
Charge for year	1695	-	1695
Disposals	(5387)	-	(5387)
At 31 March 2024	<u>7490</u>	<u>13495</u>	<u>20985</u>
Net Book Value			
At 31 March 2024	<u>3128</u>	<u>-</u>	<u>3128</u>
At 31 March 2023	<u>2483</u>	<u>-</u>	<u>2483</u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

9. DEBTORS		2024	2023
		£	£
Trade Debtors		14934	17809
Prepayments & Accrued Income		4388	3627
		<u>19322</u>	<u>21436</u>
		<u><u>19322</u></u>	<u><u>21436</u></u>
10. BANK AND CASH		2024	2023
		£	£
Bank		210720	177056
Cash		215	300
		<u>210936</u>	<u>177356</u>
		<u><u>210936</u></u>	<u><u>177356</u></u>
11. CREDITORS		2024	2023
		£	£
Amounts falling due within one year			
Trade Creditors		1241	1756
Social Security and Other Taxes		4821	3027
Accruals & Deferred Income		23057	35172
		<u>29119</u>	<u>39955</u>
		<u><u>29119</u></u>	<u><u>39955</u></u>
12. RESTRICTED FUNDS		2024	2023
		£	£
At beginning of Year		-	-
Transfer from income and expenditure account		-	-
		<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>
13. UNRESTRICTED FUNDS		2024	2023
		£	£
At beginning of Year		161320	146422
Transfer from income and expenditure account		42947	14898
		<u>204267</u>	<u>161320</u>
		<u><u>204267</u></u>	<u><u>161320</u></u>
14. ANALYSIS OF NET ASSETS BETWEEN FUNDS			
	Unrestricted	Restricted	Total
	Funds	Funds	£
	£	£	£
Fixed Assets	3128	-	3128
Current Assets	230069	189	230258
Current Liabilities	(28930)	(189)	(29119)
	<u>204267</u>	<u>-</u>	<u>204267</u>
	<u><u>204267</u></u>	<u><u>-</u></u>	<u><u>204267</u></u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

15. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FIGURES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:			
Donations	-	-	-
Charitable Activities:			
Grants receivable	-	24610	24610
Activities	9842	-	9842
Investment Income	657	-	657
Domiciliary care	287727	-	287727
Vehicle Income	478	-	478
Sundry Income	285	-	285
	<hr/>	<hr/>	<hr/>
TOTAL INCOME	298989	24610	323599
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
EXPENDITURE ON			
Charitable activities:			
Direct Care and Activities costs	281020	22210	303230
Governance costs	3071	2400	5471
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	284091	24610	308701
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	14898	-	14898
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
RECONCILIATION OF FUNDS:			
Total funds brought forward	146422	-	146422
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	161320	-	161320
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST MARCH 2024

	2024 £	2023 £
INCOMING RESOURCES		
Incoming Resources from Generating Funds		
Voluntary Income		
Donations	-	-
Big Lottery Fund	2207	21210
North Yorkshire Get Going Grant	-	1000
North Yorkshire IPC Funding	-	-
JRS Grant	-	-
North Yorkshire WICS Funding	-	-
Building Capabilities Fund	-	2400
	<u>2207</u>	<u>24610</u>
Activities for Generating Funds		
Activities	3379	9842
	<u>3379</u>	<u>9842</u>
Investment Income		
Bank Interest Receivable	<u>3638</u>	<u>657</u>
Total Incoming Resources from Generating Funds	<u>9224</u>	<u>35109</u>
Incoming Resources from Charitable Activities		
Domiciliary Care	325561	287727
Vehicle Income	1749	478
	<u>327310</u>	<u>288205</u>
Other Incoming Resources		
Sundry Income	<u>20</u>	<u>285</u>
TOTAL INCOMING RESOURCES	<u>3336554</u>	<u>323599</u>

This page does not form part of the statutory financial statements

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST MARCH 2024

	2024	2023
	£	£
CHARITABLE ACTIVITIES		
Caring in the Community		
Activities Undertaken Directly		
Wages and Salaries	231991	235211
Pensions	3816	3882
Uniforms	591	248
Staff Training	1136	942
Establishment Costs	11279	11208
Vehicle Costs	2407	1283
Travel Expenses	17362	18190
Accountancy	300	200
Recruitment/Agency Staff	-	2388
Legal Fees	2871	2871
Management & Accounting Services	8606	8223
DBS Fees	97	204
Telephone & Internet Fees	805	767
Stationery, printing & postage	1025	1069
IT costs	1248	2877
Activities	3350	11263
Advertising	-	945
Subscriptions & registration fees	3359	1348
Bank Charges	240	264
Depreciation	1695	1656
Donations Made	-	-
General Expenses	1429	1262
Building Capabilities Costs	-	2400
	<hr/>	<hr/>
Total Charitable Activity Expenditure	293607	308701
	<hr/> <hr/>	<hr/> <hr/>
 NET INCOMING RESOURCES	 42947	 14898
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

ESK MOORS CARING LTD

England & Wales - Charity number 1113392

Accounts

ESK MOORS CARING LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 31st MARCH 2023

**COMPANY LIMITED BY GUARANTEE
(The Company does not have a share capital)**

**REGISTERED CHARITY NUMBER 1113392
COMPANY NUMBER : 5433218**

ESK MOORS CARING LIMITED
YEAR ENDED 31st MARCH 2023

Contents	Pages
Report of the Trustees	2-6
Independent Examiner's Report	7
Statement of financial activities	8
Balance Sheet	9
Notes forming part of the financial statements	10-14

**ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2023**

The trustees, who are also directors of the company for the purposes of Charity and Company law, present their annual report and financial statements of the charity for the year ended 31ST March 2023. The trustees have adopted the provisions of 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 (FRS 102).

REFERENCE & ADMINISTRATIVE DETAILS

Charity number 1113392
Company number 5433218

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Whitby
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Delia Elizabeth Liddle (joint lead trustee*)
Yvonne Rhona Chadwick (joint lead trustee*)
Rev Sally Jayne Wilson
Rev Alan Coates
Bryan Cross
Ann Elizabeth Collier Watson
Stephen Alexander John Butt (appointed 16 February 2023)

*Trustees have not appointed a chair; leadership responsibilities are shared between the joint lead trustees.

Trustee meetings are held bi-monthly. Trustees monitor and oversee the budget and spending at regular intervals; they comply with statutory reporting duties to Companies House and The Charity Commission.

ESK MOORS CARING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Structure, Governance and Management

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Statement of Purpose

To respond to the needs of local older people by providing someone to care for them and something to do.

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Identify and meet the real needs of those, primarily older, people for whom we provide services

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Manage risk,

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To provide services in partnership with NYCC and other funders.

To ensure all services meet or exceed the requirements of funders and regulators.

To deliver our services in a cost-effective way, ensuring the ongoing viability of the business.

To assess all future development opportunities against the Guiding Principles and Statement of Purpose.

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES (CONTINUED)

Achievements and performance - general

We have continued to consolidate our services as a well-established and trusted provider of domiciliary care and activities related to physical and mental wellbeing and the relief of isolation.

Esk Moors Caring is based in office premises in the High Street, Castleton, from where we continue to provide an ever-increasing range of support services and activities. Our premises are suitable for all our needs, providing a separate meeting room ideal for confidential client and staff meetings. Our location in the centre of the village makes us visible and accessible to the community.

Throughout the year we have continued building and maintaining relationships with partners including NYCC, the local health practice, the Clinical Commissioning group (CCG), and the Big Lottery to provide services directed towards the independence and well-being of older people as well as people of all ages in our community.

Activities for the Community

An activities programme is published and distributed quarterly, and events are hosted at various community venues throughout the Upper Esk Valley.

Since covid restrictions were lifted, we have re-introduced provision of activities for young people and pre-school children.

Domiciliary Care Services

The domiciliary care client base has continued to thrive in parallel with an ongoing, developing relationship with North Yorkshire County Council (NYCC) and local GPs.

We continue to provide domiciliary care services on a private basis, not involving NYCC, to residents in flats in Esk Moors Lodge, an Abbeyfield establishment in Castleton.

The last CQC inspection on 30th October 2017 rated all standards as good, with no recommendations. Since the restrictions imposed as a response to Covid-19, CQC have not carried out in-person inspections, but their latest review was 7th July 2022 with no need to reassess our rating.

Community Car

Our community vehicle is a wheelchair accessible car and is driven by volunteers. It is now funded by EMC. We are investigating a replacement vehicle and future funding. Our users can request it for journeys to hospital and other appointments, social, shopping and leisure events.

Grant sources of funding

Big Lottery funding for our activities programme is ongoing, although on a reducing basis, so we can continue this service to the community by employing activities co-ordinators who, together with volunteers, run a variety of activities and events throughout the year including regular games/cards sessions, talks, arts and crafts, and training courses, as well as working specifically with tailored individual and group sessions to reduce isolation and support independent living. The aim is for the activities programme to gradually become self-sustaining.

Following a period where it has been difficult to spend the Big Lottery funding due to covid restrictions, we have liaised with the Lottery to agree a year's extension with different ways of spending the remaining funding including capacity building. Big Lottery has agreed to extend project for an additional year to May 2023 due to the impact of covid restrictions.

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

Employment

We employ the following personnel:

Registered care manager	1
Domiciliary care assistants	10
Office admin assistant	1
Activities co-ordinator	1

Recruitment and retention of care staff

As is common throughout the sector, we struggle to recruit care staff, although we manage to retain most of our staff long term. We pay above the minimum wage, and in 2022 have applied to be registered as a "Living Wage Employer". We also pay carers for travelling between calls.

In some cases, we have been unable to provide care for prospective new clients because of lack of care staff hours and inability to recruit.

We have put in place incentive schemes for existing carers to recommend a friend for employment. We are also instituting a scheme to increase holiday allowance after a minimum qualifying time.

Volunteers

We have a team of volunteers, some of whom drive our community car; others help with the provision of activities.

Future Developments

We are continually assessing the need for provision of activities in the area. We are aware that other agencies are providing activities and events particularly for older residents. We plan strategically to ensure the future of the business, especially in the areas of improving recruitment and retention and professional development of both staff and trustees.

THANKS are due to our care staff, administrators, activity co-ordinators, volunteers, managers and trustees. All play an invaluable role in helping bring provision of services and life-enhancing activities to dispersed remote rural communities.

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES (CONTINUED)

Statement of Trustees Responsibilities for Preparing Accounts

The Trustees (who are also Directors of the Esk Moors Caring Limited, for the purposes of Charity and Company law) are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Institution and of the incoming resources and application of the same, including income and expenditure, of the Institution for that period. In preparing those financial statements the Trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Institution 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 Institution and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees have reviewed the charity's need for reserves in line with Charity Commission guidelines and have agreed unrestricted reserves need to equate to six months operating costs. Based on these accounts that target is £153,348. We will seek to bring unrestricted reserves up to the target through increased activity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:-

Trustee 

2nd November 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ESK MOORS CARING LIMITED**

I report on the accounts of the company for the year ended 31st March 2023 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

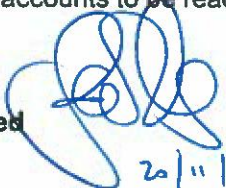
In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed
Date


20/11/23

J. RICHARDS FCA.

ESK MOORS CARING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

YEAR ENDED 31st MARCH 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Note				
INCOME AND ENDOWMENTS FROM:				
Donations	-	-	-	5000
Charitable Activities:				
Grants Receivable	2 -	24610	24610	13840
Activities	9842	-	9842	4498
Investment Income	657	-	657	-
Domiciliary care	287727	-	287727	348217
Vehicle Income	478	-	478	-
Sundry Income	285	-	285	295
TOTAL INCOME	<u>298989</u>	<u>24610</u>	<u>323599</u>	<u>371850</u>
EXPENDITURE ON				
Charitable activities:				
Direct Care and Activity costs	281020	22210	303230	354334
Governance costs	3071	2400	5471	2951
TOTAL EXPENDITURE	<u>3 284091</u>	<u>24610</u>	<u>308701</u>	<u>357285</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	<u>14898</u>	<u>-</u>	<u>14898</u>	<u>14565</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward	<u>146422</u>	<u>-</u>	<u>146422</u>	<u>131857</u>
TOTAL FUNDS CARRIED FORWARD	<u>161320</u>	<u>-</u>	<u>161320</u>	<u>146422</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The comparative figures for each fund are shown in the notes to the accounts.

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED

BALANCE SHEET

AS AT 31st MARCH 2023

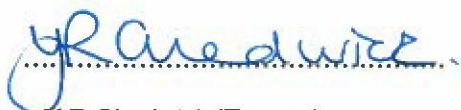
	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		2483		4139
CURRENT ASSETS					
Debtors	9	21436		15422	
Cash at bank and in hand	10	177356		191052	
			<u>198792</u>		<u>206474</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	11	<u>(39955)</u>		<u>(64191)</u>	
NET CURRENT ASSETS			<u>158837</u>		<u>142283</u>
NET ASSETS			<u><u>161320</u></u>		<u><u>146422</u></u>
FUNDS					
Restricted	12		-		-
Unrestricted	13		161320		146422
			<u>161320</u>		<u>146422</u>

For the financial year stated above the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 March 2023 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements are prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.



Y R Chadwick (Trustee)

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023

1. ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Charities Act 2011.

b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy for legacies. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Incoming resources from charitable activities where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, expenses such as rent and rates, and energy are apportioned as to floor space. Administration costs are split equally.

d) Tangible fixed assets

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

Computer equipment – 20% on cost

Vehicles – 25% on cost

e) Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

2. GRANTS RECEIVABLE

	2023	2022
	Total	Total
	£	£
Big Lottery Fund	21210	4293
Building Capabilities Fund	2400	-
North Yorks Get Going Grant	1000	-
Job Retention Scheme Grant (Furlough)	-	3476
North Yorks IPC Funding	-	696
North Yorks WICS Funding	-	4875
North Yorks Grow & Learn Grant	-	500
	<u>24610</u>	<u>13840</u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023

3. TOTAL EXPENDITURE

	Basis of allocation	Charitable activities	Governance costs	2023 £	2022 £
Staff Costs	Staff time	241729	-	241729	298090
Establishment Costs	Direct	11208	-	11208	9735
Motor/Travel Expenses	Direct	19474	-	19474	23984
Accountancy Fees	Direct	-	200	200	200
Recruitment	Direct	-	-	-	-
Training	Direct	942	-	942	1161
Mgmt & Accounts	Direct	8223	-	8223	7798
Legal and Professional	Direct	-	2871	2871	2751
Communications and IT	Direct	767	-	767	777
Computer expenses	Direct	2877	-	2877	2002
Other Office Expenses	Direct	1069	-	1069	1064
Activities	Direct	11263	-	11263	4881
Advertising	Direct	945	-	945	-
Subscriptions	Direct	1551	-	1551	1757
Bank Charges	Direct	264	-	264	241
Depreciation	Direct	1656	-	1656	1655
Sundry	Direct	1262	-	1262	1189
Building Capabilities	Direct	-	2400	2400	-
		<u>303230</u>	<u>5471</u>	<u>308701</u>	<u>357285</u>

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023 £	2022 £
Accountancy	200	200
Donations	-	-
	<u>200</u>	<u>200</u>

5. TRUSTEES REMUNERATION, EXPENSES AND TRANSACTIONS

The trustees neither received nor waived any emoluments during the year (2022: £ nil). There were no trustee expenses paid (2022: £ nil). Nil transactions with trustees or connected parties took place during the year (2022: 0).

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023

6.	STAFF COSTS	2023	2022
	Staff costs were as follows: -	£	£
	Wages and Salaries	235211	291481
	Pensions	3882	4835
	Training	942	1161
	Uniforms	248	545
		<u>240283</u>	<u>298022</u>

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

The total amount paid to key management personnel was £64,100.

The average number of persons employed during the year:

		Fulltime Equivalents	
		2023	2022
	Staff	16	18
		<u>16</u>	<u>18</u>

7. TAXATION

Esk Moors Caring Limited is a registered charity and as such is exempt from Income Tax, Corporation Tax or Capital Gains Tax on its charitable activities.

8. FIXED ASSETS

	Computer Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2022	13665	13495	27160
Additions	-	-	-
Disposals	-	-	-
	<u>13665</u>	<u>13495</u>	<u>27160</u>
At 31 March 2023	13665	13495	27160
Depreciation			
At 1 April 2022	9526	13495	23021
Charge for year	1656	-	1656
Disposals	-	-	-
	<u>11182</u>	<u>13495</u>	<u>24677</u>
At 31 March 2023	11182	13495	24677
Net Book Value			
At 31 March 2023	<u>2483</u>	<u>-</u>	<u>2483</u>
At 31 March 2022	<u>4139</u>	<u>-</u>	<u>4139</u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9. DEBTORS	2023	2022	
	£	£	
Trade Debtors	17809	12513	
Prepayments & Accrued Income	3627	2909	
	<u>21436</u>	<u>15422</u>	
	<u><u>21436</u></u>	<u><u>15422</u></u>	
 10. BANK AND CASH	 2023	 2022	
	£	£	
Bank	177056	190270	
Cash	300	782	
	<u>177356</u>	<u>191052</u>	
	<u><u>177356</u></u>	<u><u>191052</u></u>	
 11. CREDITORS	 2023	 2022	
	£	£	
Amounts falling due within one year			
Trade Creditors	1756	1624	
Social Security and Other Taxes	3027	7735	
Accruals & Deferred Income	35172	54832	
	<u>39955</u>	<u>64191</u>	
	<u><u>39955</u></u>	<u><u>64191</u></u>	
 12. RESTRICTED FUNDS	 2023	 2022	
	£	£	
At beginning of Year	-	-	
Transfer from income and expenditure account	-	-	
	<u>-</u>	<u>-</u>	
	<u><u>-</u></u>	<u><u>-</u></u>	
 13. UNRESTRICTED FUNDS	 2023	 2022	
	£	£	
At beginning of Year	146422	131857	
Transfer from income and expenditure account	14898	14565	
	<u>161320</u>	<u>146422</u>	
	<u><u>161320</u></u>	<u><u>146422</u></u>	
 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS			
	Unrestricted	Restricted	Total
	Funds	Funds	£
	£	£	
Fixed Assets	2483	-	2483
Current Assets	187013	11779	198792
Current Liabilities	(28176)	(11779)	(39955)
	<u>161320</u>	<u>-</u>	<u>161320</u>
	<u><u>161320</u></u>	<u><u>-</u></u>	<u><u>161320</u></u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

15. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FIGURES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:			
Donations	5000	-	5000
Charitable Activities:			
Grants receivable	-	13840	13840
Activities	4498	-	4498
Investment Income	-	-	-
Domiciliary care	348217	-	348217
Vehicle Income	-	-	-
Sundry Income	295	-	295
	<u>358010</u>	<u>13840</u>	<u>371850</u>
EXPENDITURE ON			
Charitable activities:			
Direct Care and Activities costs	340494	13840	354334
Governance costs	2951	-	2951
	<u>343445</u>	<u>13840</u>	<u>357285</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	<u>14565</u>	<u>-</u>	<u>14565</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward	<u>131857</u>	<u>-</u>	<u>131857</u>
TOTAL FUNDS CARRIED FORWARD	<u>146422</u>	<u>-</u>	<u>146422</u>

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2023

	2023 £	2022 £
INCOMING RESOURCES		
Incoming Resources from Generating Funds		
Voluntary Income		
Donations	-	5000
Big Lottery Fund	21210	429
North Yorkshire Get Going Grant	1000	-
North Yorkshire IPC Funding	-	696
JRS Grant	-	3476
North Yorkshire WICS Funding	-	5375
Building Capabilities Fund	2400	-
	<u>24610</u>	<u>18840</u>
Activities for Generating Funds		
Activities	9842	4498
	<u>9842</u>	<u>4498</u>
Investment Income		
Bank Interest Receivable	<u>657</u>	<u>-</u>
Total Incoming Resources from Generating Funds	<u>35109</u>	<u>23338</u>
Incoming Resources from Charitable Activities		
Domiciliary Care	287727	348217
Vehicle Income	478	-
	<u>288205</u>	<u>348217</u>
Other Incoming Resources		
Sundry Income	<u>285</u>	<u>295</u>
TOTAL INCOMING RESOURCES	<u>323599</u>	<u>371850</u>

This page does not form part of the statutory financial statements

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2023

CHARITABLE ACTIVITIES	2023	2022
Caring in the Community	£	£
Activities Undertaken Directly		
Wages and Salaries	235211	291481
Pensions	3882	4835
Uniforms	248	545
Staff Training	942	1161
Establishment Costs	11208	9735
Vehicle Costs	1283	1201
Travel Expenses	18190	22782
Accountancy	200	200
Recruitment/Agency Staff	2388	1229
Legal Fees	2871	2751
Management & Accounting Services	8223	7798
DBS Fees	204	464
Telephone & Internet Fees	767	777
Stationery, printing & postage	1069	1064
IT costs	2877	2002
Activities	11263	4881
Advertising	945	-
Subscriptions & registration fees	1348	1293
Bank Charges	264	241
Depreciation	1656	1655
Donations Made	-	-
General Expenses	1262	1189
Building Capabilities Costs	2400	-
	<hr/>	<hr/>
Total Charitable Activity Expenditure	308701	357285
	<hr/> <hr/>	<hr/> <hr/>
 NET INCOMING RESOURCES	 14898	 14565
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

ESK MOORS CARING LTD

England & Wales - Charity number 1113392

Accounts

ESK MOORS CARING LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 31st MARCH 2022

**COMPANY LIMITED BY GUARANTEE
(The Company does not have a share capital)**

**REGISTERED CHARITY NUMBER 1113392
COMPANY NUMBER : 5433218**

ESK MOORS CARING LIMITED
YEAR ENDED 31st MARCH 2022

Contents	Pages
Report of the Trustees	2-6
Independent Examiner's Report	7
Statement of financial activities	8
Balance Sheet	9
Notes forming part of the financial statements	10-14

**ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2022**

The trustees, who are also directors of the company for the purposes of Charity and Company law, present their annual report and financial statements of the charity for the year ended 31ST March 2021. The trustees have adopted the provisions of 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 (FRS 102).

REFERENCE & ADMINISTRATIVE DETAILS

Charity number 1113392
Company number 5433218

Registered Office:

20 High Street
Castleton
Whitby
YO21 2DA

Trustees:

The trustees are directors of the Company for the purpose of Company law.

Delia Elizabeth Liddle (joint lead trustee*)
Yvonne Rhona Chadwick (joint lead trustee*)
Rev Sally Jayne Wilson
Rev Alan Coates
Bryan Cross
Ann Elizabeth Collier Watson

*Trustees have not appointed a chair; leadership responsibilities are shared between the joint lead trustees.

Trustee meetings are held bi-monthly. Trustees monitor and oversee the budget and spending at regular intervals; they comply with statutory reporting duties to Companies House and The Charity Commission.

ESK MOORS CARING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management

The charity is governed by its Memorandum and Articles of Association and is constituted as a company limited by guarantee as defined by the Companies Act 2006. Esk Moors Caring Ltd is registered as a charity with the Charities Commission.

The board members are all volunteers, and each has an agreed portfolio of responsibilities. Appointment to the Board of Trustees is by nomination from the members at the Annual General Meeting with casual vacancies being co-opted by the Board until the next Annual General Meeting.

Employed staff are a full time Business & Operations Manager, a part time administrator, and thirteen carers, plus two activities co-ordinators.

Statement of Purpose

To respond to the needs of local older people by providing someone to care for them and something to do.

Guiding Principles

Identify and meet the real needs of those, primarily older, people for whom we provide services

To deal with each individual in such a way as to –

Enable them to live life as independently as possible,

Manage risk,

Encourage them to engage with the wider community as their circumstances permit,

To provide a service which is assessed and then tailored to meet need giving ownership to the user/client.

To provide services in partnership with NYCC and other funders.

To ensure all services meet or exceed the requirements of funders and regulators.

To deliver our services in a cost-effective way, ensuring the ongoing viability of the business.

To assess all future development opportunities against the Guiding Principles and Statement of Purpose.

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

Achievements and performance - general

We have continued to consolidate our services as a well-established and trusted provider of domiciliary care and activities related to physical and mental wellbeing and the relief of isolation.

Esk Moors Caring is based in office premises in the High Street, Castleton, from where we continue to provide an ever-increasing range of support services and activities. Our premises are suitable for all our needs, providing a separate meeting room ideal for confidential client and staff meetings. Our location in the centre of the village makes us visible and accessible to the community.

Throughout the year we have continued building and maintaining relationships with partners including NYCC, the local health practice, the Clinical Commissioning group (CCG), and the Big Lottery to provide services directed towards the independence and well-being of older people as well as people of all ages in our community.

Activities for the Community

An activities programme is published and distributed quarterly, and events are hosted at various community venues throughout the Upper Esk Valley.

Since covid restrictions were lifted, we have re-introduced provision of activities for young people and pre-school children.

Domiciliary Care Services

The domiciliary care client base has continued to thrive in parallel with an ongoing, developing relationship with North Yorkshire County Council (NYCC) and local GPs.

In 2021 we tendered for the block contract to provide NYCC services in Esk Moors Lodge, a contract we had held for several 4-year periods. We were not successful, and the contract was awarded to another operator. Some residents of Esk Moors Lodge continue to purchase care services from EMC on a private basis, not involving NYCC.

The last CQC inspection on 30th October 2017 rated all standards as good, with no recommendations. Since the restrictions imposed as a response to Covid-19, CQC have not carried out in-person inspections, but their latest review was 7th July 2022 with no need to reassess our rating.

Community Car

Our community vehicle is a wheelchair accessible car and is driven by volunteers. It is now funded by EMC. We are investigating a replacement vehicle and future funding. Our users can request it for journeys to hospital and other appointments, social, shopping and leisure events.

Grant sources of funding

Big Lottery funding for our activities programme is ongoing, although on a reducing basis, so we can continue this service to the community by employing activities co-ordinators who, together with volunteers, run a variety of activities and events throughout the year including regular games/cards sessions, talks, arts and crafts, and training courses, as well as working specifically with tailored individual and group sessions to reduce isolation and support independent living. The aim is for the activities programme to gradually become self-sustaining.

Following a period where it has been difficult to spend the Big Lottery funding due to covid restrictions, we have liaised with the Lottery to agree a year's extension with different ways of spending the remaining funding including capacity building.

During the year we made use of the Government's Job Retention Scheme funding to furlough the two activities co-ordinators, and NYCC funding for Infection Prevention and Control for the purchase of PPE.

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

How we've worked since Covid-19 restrictions were lifted

Our activities programme was suspended in March 2020 and was resumed in early 2022. However, activities are not yet running at pre-covid levels. Activities co-ordinators keep in contact with their clients and have surveyed participants of past classes to see what they would like. Some older people are still anxious about meeting in groups and therefore are less willing to join activities. Other providers are also putting on activities in the area for our target groups.

Trustees have resumed in-person bi-monthly meetings, reverting to remote meetings when appropriate. Papers are tendered electronically for meetings.

The office of EMC is now fully staffed again.

We have been unable to use the community car during periods of Covid restrictions because of the inability to provide adequate social distancing but it is now available once more.

Employment

We employ the following personnel:

Registered care manager	1
Domiciliary care assistants	13
Office admin assistant	1
Activities co-ordinators	2

Recruitment and retention of care staff

As is common throughout the sector, we struggle to recruit care staff, although we manage to retain most of our staff long term. We pay above the minimum wage, and in 2022 have applied to be registered as a "Living Wage Employer". We also pay carers for travelling between calls.

In some cases we have been unable to provide care for prospective new clients because of lack of care staff hours and inability to recruit.

We have put in place incentive schemes for existing carers to recommend a friend for employment. We are also instituting a scheme to increase holiday allowance after a minimum qualifying time.

Volunteers

We have a team of volunteers, some of whom drive our community car; others help with the provision of activities.

Future Developments

We are continuing to expand the area we cover for both care and activities, including more involvement in activities for children. We are aiming to plan strategically to ensure the future of the business, especially in the areas of improving recruitment and retention and professional development of both staff and trustees.

THANKS are due to our care staff, administrators, activity co-ordinators, volunteers, managers and trustees. All play an invaluable role in helping bring provision of services and life-enhancing activities to dispersed remote rural communities.

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

Statement of Trustees Responsibilities for Preparing Accounts

The Trustees (who are also Directors of the Esk Moors Caring Limited, for the purposes of Charity and Company law) are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Institution and of the incoming resources and application of the same, including income and expenditure, of the Institution for that period. In preparing those financial statements the Trustees are required to:

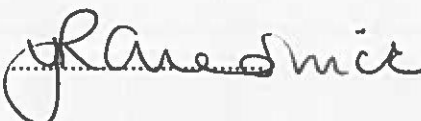
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Institution 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 Institution and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees have reviewed the charity's need for reserves in line with Charity Commission guidelines and have agreed unrestricted reserves need to equate to six months operating costs. Based on these accounts that target is £153,348. We will seek to bring unrestricted reserves up to the target through increased activity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:-

Trustee 

22nd September 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ESK MOORS CARING LIMITED**

I report on the accounts of the company for the year ended 31st March 2022 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement


My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed
Date


21/12/22

John Richards FCA.
John Richards Accountancy
Westgate House, 134-136 Westgate
Guisborough, TS14 6NB.

ESK MOORS CARING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

YEAR ENDED 31st MARCH 2022

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
Note	£	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations	5000	-	5000	-
Charitable Activities:				
Grants Receivable	2	13840	13840	19231
Activities	4498	-	4498	-
Investment Income	-	-	-	-
Domiciliary care	348217	-	348217	391125
Vehicle Income	-	-	-	-
Sundry Income	295	-	295	43
	<u>358010</u>	<u>13840</u>	<u>371850</u>	<u>410399</u>
EXPENDITURE ON				
Charitable activities:				
Direct Care and Activity costs	340494	13840	354334	388819
Governance costs	2951	-	2951	3071
	<u>343445</u>	<u>13840</u>	<u>357285</u>	<u>391890</u>
TOTAL EXPENDITURE	3	13840	357285	391890
	<u>14565</u>	<u>-</u>	<u>14565</u>	<u>18509</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	14565	-	14565	18509
RECONCILIATION OF FUNDS:				
Total funds brought forward	131857	-	131857	113348
TOTAL FUNDS CARRIED FORWARD	146422	-	146422	131857

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The comparative figures for each fund are shown in the notes to the accounts.

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED

BALANCE SHEET

AS AT 31st MARCH 2022

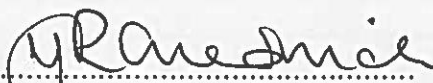
	Note	£	2022	£	£	2021	£
FIXED ASSETS							
Tangible Assets	8			4139			5795
CURRENT ASSETS							
Debtors	9		15422			20353	
Cash at bank and in hand	10		191052			191880	
			<u>206474</u>			<u>212233</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	11		<u>(64191)</u>			<u>(86171)</u>	
NET CURRENT ASSETS				<u>142283</u>			<u>126062</u>
NET ASSETS				<u><u>146422</u></u>			<u><u>131857</u></u>
FUNDS							
Restricted	12			-			-
Unrestricted	13			146422			131857
				<u>146422</u>			<u>131857</u>

For the financial year stated above the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 March 2022 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements are prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.



Y R Chadwick (Trustee)

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022

1. ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognized at cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Charities Act 2011.

b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy for legacies. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Incoming resources from charitable activities where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, expenses such as rent and rates, and energy are apportioned as to floor space. Administration costs are split equally.

d) Tangible fixed assets

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

Computer equipment – 20% on cost
 Vehicles – 25% on cost

e) Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

2. GRANTS RECEIVABLE

	2022	2021
	Total	Total
	£	£
Big Lottery Fund	4293	915
Job Retention Scheme Grant (Furlough)	3476	9860
North Yorks IPC Funding	696	8456
North Yorks WICS Funding	4875	-
North Yorks Grow & Learn Grant	500	-
	<hr/>	<hr/>
	13840	19231
	<hr/> <hr/>	<hr/> <hr/>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022

3. TOTAL EXPENDITURE

	Basis of allocation	Charitable activities	Governance costs	2022 £	2021 £
Staff Costs	Staff time	298090	-	298090	330675
Establishment Costs	Direct	9735	-	9735	8565
Motor/Travel Expenses	Direct	23984	-	23984	21344
Accountancy Fees	Direct	-	200	200	200
Recruitment	Direct	-	-	-	-
Training	Direct	1161	-	1161	984
Mgmt & Accounts	Direct	7798	-	7798	7586
Legal and Professional	Direct	-	2751	2751	2871
Communications and IT	Direct	777	-	777	1116
Computer expenses	Direct	2002	-	2002	3128
Other Office Expenses	Direct	1064	-	1064	698
Activities	Direct	4881	-	4881	610
Advertising	Direct	-	-	-	-
Subscriptions	Direct	1757	-	1757	1469
Bank Charges	Direct	241	-	241	236
Depreciation	Direct	1655	-	1655	4186
Sundry	Direct	1189	-	1189	8222
Building Capabilities	Direct	-	-	-	-
		<u>354334</u>	<u>2951</u>	<u>357285</u>	<u>391890</u>

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Accountancy	200	200
Donations	-	-
	<u>200</u>	<u>200</u>

5. TRUSTEES REMUNERATION, EXPENSES AND TRANSACTIONS

The trustees neither received nor waived any emoluments during the year (2021: £ nil). There were no trustee expenses paid (2021: £ nil). Nil transactions with trustees or connected parties took place during the year (2021: 0).

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022

6. STAFF COSTS		2022	2021
Staff costs were as follows: -		£	£
Wages and Salaries		291481	302857
Pensions		4835	4939
Training		1161	984
Uniforms		545	807
		<u>298022</u>	<u>309587</u>

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

The total amount paid to key management personnel was £61043.

The average number of persons employed during the year:

	Fulltime Equivalents	
	2022	2021
Staff	<u>18</u>	<u>20</u>
	<u>18</u>	<u>20</u>

7. TAXATION

The trust is a registered charity and as such is exempt from Income Tax, Corporation Tax or Capital Gains Tax on its charitable activities.

8. FIXED ASSETS

	Computer Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2021	13665	13495	27160
Additions	-	-	-
Disposals	-	-	-
	<u>13665</u>	<u>13495</u>	<u>27160</u>
At 31 March 2022	13665	13495	27160
Depreciation			
At 1 April 2021	7870	13495	21365
Charge for year	1656	-	1656
Disposals	-	-	-
	<u>9526</u>	<u>13495</u>	<u>23021</u>
At 31 March 2022	9526	13495	23021
Net Book Value			
At 31 March 2022	<u>4139</u>	<u>-</u>	<u>4139</u>
At 31 March 2021	<u>5795</u>	<u>-</u>	<u>5795</u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

9. DEBTORS	2022	2021	
	£	£	
Trade Debtors	12513	17282	
Prepayments & Accrued Income	2909	3071	
	<u>15422</u>	<u>20353</u>	
10. BANK AND CASH	2022	2021	
	£	£	
Bank	190270	191811	
Cash	782	69	
	<u>191052</u>	<u>191880</u>	
11. CREDITORS	2022	2021	
	£	£	
Amounts falling due within one year			
Trade Creditors	1624	2271	
Social Security and Other Taxes	7735	5797	
Accruals & Deferred Income	54832	78103	
	<u>64191</u>	<u>86171</u>	
12. RESTRICTED FUNDS	2022	2021	
	£	£	
At beginning of Year	-	445	
Transfer from income and expenditure account	-	(445)	
	<u>-</u>	<u>-</u>	
13. UNRESTRICTED FUNDS	2022	2021	
	£	£	
At beginning of Year	131857	112903	
Transfer from income and expenditure account	14565	18954	
	<u>146422</u>	<u>131857</u>	
14. ANALYSIS OF NET ASSETS BETWEEN FUNDS			
	Unrestricted	Restricted	Total
	Funds	Funds	£
	£	£	
Fixed Assets	4139	-	4139
Current Assets	173173	33302	206474
Current Liabilities	(30890)	(33302)	(64191)
	<u>146422</u>	<u>-</u>	<u>146422</u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

15. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FIGURES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:			
Donations	-	-	-
Charitable Activities:			
Grants receivable	-	19231	19231
Activities	-	-	-
Investment Income	-	-	-
Domiciliary care	391125	-	391125
Vehicle Income	-	-	-
Sundry Income	43	-	43
TOTAL INCOME	<u>391168</u>	<u>19231</u>	<u>410399</u>
EXPENDITURE ON			
Charitable activities:			
Direct Care and Activities costs	369142	19677	388819
Governance costs	3071	-	3071
TOTAL EXPENDITURE	<u>372213</u>	<u>19677</u>	<u>391890</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	<u>18955</u>	<u>(445)</u>	<u>18509</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward	<u>112903</u>	<u>445</u>	<u>113348</u>
TOTAL FUNDS CARRIED FORWARD	<u>131857</u>	<u>-</u>	<u>131857</u>

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2022

	2022 £	2021 £
INCOMING RESOURCES		
Incoming Resources from Generating Funds		
Voluntary Income		
Donations	5000	-
Big Lottery Fund	4293	915
North Yorkshire IPC Funding	696	8456
JRS Grant	3476	9860
North Yorkshire WICS Funding	5375	-
Building Capabilities Fund	-	-
	<u>18840</u>	<u>19231</u>
Activities for Generating Funds		
Activities	4498	-
	<u>4498</u>	<u>-</u>
Investment Income		
Bank Interest Receivable	-	-
	<u>-</u>	<u>-</u>
Total Incoming Resources from Generating Funds	<u>23338</u>	<u>19232</u>
Incoming Resources from Charitable Activities		
Domiciliary Care	348217	391124
Vehicle Income	-	-
	<u>348217</u>	<u>391124</u>
Other Incoming Resources		
Sundry Income	295	43
	<u>295</u>	<u>43</u>
TOTAL INCOMING RESOURCES	<u>371850</u>	<u>410399</u>

This page does not form part of the statutory financial statements

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2022

	2022	2021
	£	£
CHARITABLE ACTIVITIES		
Caring in the Community		
Activities Undertaken Directly		
Wages and Salaries	291481	302857
Pensions	4835	4939
Uniforms	545	807
Staff Training	1161	984
Establishment Costs	9735	8565
Vehicle Costs	1201	863
Travel Expenses	22782	20481
Accountancy	200	200
Recruitment/Agency Staff	1229	22072
Legal Fees	2751	2871
Management & Accounting Services	7798	7586
DBS Fees	464	-
Telephone & Internet Fees	777	1116
Stationery, printing & postage	1064	698
IT costs	2002	3128
Activities	4881	610
Advertising	-	-
Subscriptions & registration fees	1293	1469
Bank Charges	241	236
Depreciation	1655	4186
Donations Made	-	-
General Expenses	1189	8222
Building Capabilities Costs	-	-
	<u> </u>	<u> </u>
Total Charitable Activity Expenditure	357285	391890
	<u> </u>	<u> </u>
 NET INCOMING RESOURCES	 14565	 18509
	<u> </u>	<u> </u>

This page does not form part of the statutory financial statements

ESK MOORS CARING LTD

England & Wales - Charity number 1113392

Accounts

ESK MOORS CARING LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 31st MARCH 2021

**COMPANY LIMITED BY GUARANTEE
(The Company does not have a share capital)**

**REGISTERED CHARITY NUMBER 1113392
COMPANY NUMBER : 5433218**

ESK MOORS CARING LIMITED
YEAR ENDED 31st MARCH 2021

Contents	Pages
Report of the Trustees	2-6
Independent Examiner's Report	7
Statement of financial activities	8
Balance Sheet	9
Notes forming part of the financial statements	10-14

**ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2021**

The trustees, who are also directors of the company for the purposes of Charity and Company law, present their annual report and financial statements of the charity for the year ended 31ST March 2021. The trustees have adopted the provisions of 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 (FRS 102).

REFERENCE & ADMINISTRATIVE DETAILS

Charity number 1113392
Company number 5433218

Registered Office:

20 High Street
Castleton
Whitby
YO21 2DA

Trustees:

The trustees are directors of the Company for the purpose of Company law.

Delia Elizabeth Liddle (joint lead trustee*)
Yvonne Rhona Chadwick (joint lead trustee*)
Rev Sally Jayne Wilson
Rev Alan Coates
Bryan Cross
Ann Elizabeth Collier Watson

*Trustees have not appointed a chair; leadership responsibilities are shared between the joint lead trustees.

Trustee meetings are held bi-monthly. Trustees monitor and oversee the budget and spending at regular intervals; they comply with statutory reporting duties to Companies House and The Charity Commission.

ESK MOORS CARING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management

The charity is governed by its Memorandum and Articles of Association and is constituted as a company limited by guarantee as defined by the Companies Act 2006. Esk Moors Caring Ltd is registered as a charity with the Charities Commission.

The board members are all volunteers, and each has an agreed portfolio of responsibilities. Appointment to the Board of Trustees is by nomination from the members at the Annual General Meeting with casual vacancies being co-opted by the Board until the next Annual General Meeting.

Employed staff are a full time Business & Operations Manager, a part time administrator, team leader and sixteen carers, plus two activities co-ordinators.

Statement of Purpose

To respond to the needs of local older people by providing someone to care for them and something to do.

Guiding Principles

Identify and meet the real needs of those, primarily older, people for whom we provide services

To deal with each individual in such a way as to –

Enable them to live life as independently as possible,

Manage risk,

Encourage them to engage with the wider community as their circumstances permit,

To provide a service which is assessed and then tailored to meet need giving ownership to the user/client.

To provide services in partnership with NYCC and other funders.

To ensure all services meet or exceed the requirements of funders and regulators.

To deliver our services in a cost-effective way, ensuring the ongoing viability of the business.

To assess all future development opportunities against the Guiding Principles and Statement of Purpose.

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

Achievements and performance - general

We have continued to consolidate our services as a well-established and trusted provider of domiciliary care and activities related to physical and mental wellbeing and the relief of isolation.

Esk Moors Caring is based in office premises in the High Street, Castleton, from where we continue to provide an ever-increasing range of support services and activities. Our premises are suitable for all our needs, providing a separate meeting room ideal for confidential client and staff meetings. Our location in the centre of the village makes us visible and accessible to the community.

Throughout the year we have continued building and maintaining relationships with partners including NYCC, the local health practice, the Clinical Commissioning group (CCG), and the Big Lottery to provide services directed towards the independence and well-being of older people as well as people of all ages in our community.

Activities for the Community

An activities programme is published and distributed every two months and events are hosted at various community venues throughout the Upper Esk Valley.

We have introduced and built upon provision of activities for young people, including a youth club and activities for pre-school children.

The Coop Local Community Fund was initially used to provide funding for the Men's Breakfast Club, but this service is now self-supporting.

Domiciliary Care Services

The domiciliary care client base has continued to thrive in parallel with an ongoing, developing relationship with North Yorkshire County Council (NYCC) and local GPs.

The last CQC inspection on 30th October 2017 rated all standards as good, with no recommendations. Since the restrictions imposed as a response to Covid-19, CQC have not carried out in-person inspections, but we have received a mini-inspection in the form of a telephone interview (14 August 2020); this was successful with no issues.

Community Car

Our community vehicle is a wheelchair accessible car and is driven by volunteers. It is now funded by EMC. We are investigating a replacement vehicle and future funding. Our users can request it for journeys to hospital and other appointments, social, shopping and leisure events.

Grant sources of funding

Big Lottery funding for our activities programme is ongoing, although on a reducing basis, so we can continue this service to the community by employing activities co-ordinators who, together with volunteers, run a variety of activities and events throughout the year including regular games/cards sessions, talks, arts and crafts, and training courses, as well as working specifically with tailored individual and group sessions to reduce isolation and support independent living. The aim is for the activities programme to gradually become self-sustaining.

During the year we made use of the Government's Job Retention Scheme funding to furlough the two activities co-ordinators, and NYCC funding for Infection Prevention and Control for the purchase of PPE.

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES (CONTINUED)

How we've worked differently during Covid-19

The pandemic and consequent restrictions have changed the way we work and deliver both care and activities. We have continued to provide domiciliary care to our clients, whilst maintaining enhanced levels of hygiene and appropriate social distancing. Care staff have always had adequate supplies of PPE and other care equipment. A grant, via NYCC, specifically for Covid purposes has been used to buy and maintain stocks of PPE and to make our offices Covid secure. Staff have been given an allowance to cover extra laundry costs for their uniforms.

Our activities programme was suspended in March 2020 and as at March 2021, has not been resumed because of the need to maintain social distancing and minimise risk to participants and providers. One local village hall has secured Covid-secure status and it is hoped that resumption of activities will take place there on a trial basis once restrictions allow. Activities co-ordinators are investigating whether some activities can be delivered over Zoom. They have kept in contact with their clients and have surveyed participants of past classes to see what they would like when we are able to resume a full activity programme.

Trustees meet via video link bi-monthly. Papers are tendered electronically for meetings.

The office of EMC was closed during the period of March to August 2020, with staff working from home. In September 2020, staff returned to work in the office, with appropriate screens and social distancing and hygiene measures. Only one member of staff worked in the office at any one time. These arrangements are kept under review by the trustees.

We have been unable to use the community car during periods of Covid restrictions because of the inability to provide adequate social distancing.

Employment

We employ the following personnel:

Registered care manager	1
Care team leader	1 (on maternity leave Dec 2019 – Dec 2020)
Domiciliary care assistants	15 all part time
Office admin assistant	1 part time
Activities co-ordinators	2 both part time

Volunteers

We have a team of volunteers, some of whom drive our community car; others help with the provision of activities.

Future Developments

We are continuing to expand the area we cover for both care and activities, including more involvement in activities for children. The Big Lottery funded activities programme is continuing with new and more frequent events planned. Awareness of, and bookings for, the accessible vehicle continue to increase, but this will need promoting when resumed after Covid restrictions are lifted. Plans have been made for the resumption of in-person activities when restrictions are lifted.

THANKS are due to our care staff, administrators, activity co-ordinators, volunteers, managers and trustees. All play an invaluable role in helping bring provision of services and life-enhancing activities to dispersed remote rural communities.

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES (CONTINUED)

Statement of Trustees Responsibilities for Preparing Accounts

The Trustees (who are also Directors of the Esk Moors Caring Limited, for the purposes of Charity and Company law) are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Institution and of the incoming resources and application of the same, including income and expenditure, of the Institution for that period. In preparing those financial statements the Trustees are required to:

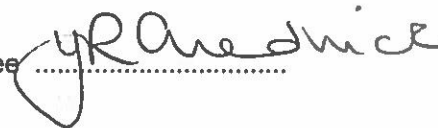
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Institution 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 Institution and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees have reviewed the charity's need for reserves in line with Charity Commission guidelines and have agreed unrestricted reserves need to equate to six months operating costs. Based on these accounts that target is £162,942. We will seek to bring unrestricted reserves up to the target through increased activity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:-

Trustee 

15th December 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ESK MOORS CARING LIMITED**

I report on the accounts of the company for the year ended 31st March 2021 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

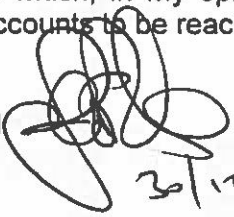
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed
Date

 JE Richards FCA
30/12/21

**John Richards Accountancy, Westgate House, 134-136 Westgate, Guisborough
North Yorkshire, TS14 6NB**

ESK MOORS CARING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

YEAR ENDED 31st MARCH 2021

	Unrestricted Funds 2021 Note £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:				
Donations	-	-	-	420
Charitable Activities:				
Grants Receivable	2 0	19231	19231	24413
Activities	-	-	-	15621
Investment Income	-	-	-	-
Domiciliary care	391125	-	391125	336444
Vehicle Income	-	-	-	940
Sundry Income	43	-	43	161
TOTAL INCOME	<u>391168</u>	<u>19231</u>	<u>410399</u>	<u>377999</u>
EXPENDITURE ON				
Charitable activities:				
Direct Care and Activity costs	369142	19677	388819	358129
Governance costs	3071	-	3071	3410
TOTAL EXPENDITURE	3 <u>372213</u>	<u>19677</u>	<u>391890</u>	<u>361539</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	<u>18955</u>	<u>(445)</u>	<u>18509</u>	<u>16460</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward	<u>112903</u>	<u>445</u>	<u>113348</u>	<u>96888</u>
TOTAL FUNDS CARRIED FORWARD	<u>131857</u>	<u>-</u>	<u>131857</u>	<u>113348</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The comparative figures for each fund are shown in the notes to the accounts.

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED

BALANCE SHEET

AS AT 31st MARCH 2021

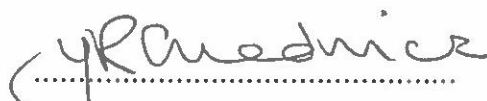
	Note	£	2021 £	£	2020 £	£
FIXED ASSETS						
Tangible Assets	8		5795		9981	
CURRENT ASSETS						
Debtors	9	20353		27739		
Cash at bank and in hand	10	191880		136575		
			<u>212233</u>		<u>164314</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	11	(86171)		(60947)		
NET CURRENT ASSETS			<u>126062</u>		<u>103367</u>	
NET ASSETS			<u><u>131857</u></u>		<u><u>113348</u></u>	
FUNDS						
Restricted	12		-		445	
Unrestricted	13		131857		112903	
			<u>131857</u>		<u>113348</u>	

For the financial year stated above the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 March 2021 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements are prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.



 Y.R. Chadwick (Trustee)

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021

1. ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognized at cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Charities Act 2011.

b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy for legacies. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Incoming resources from charitable activities where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, expenses such as rent and rates, and energy are apportioned as to floor space. Administration costs are split equally.

d) Tangible fixed assets

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

Computer equipment – 20% on cost
 Vehicles – 25% on cost

e) Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

2. GRANTS RECEIVABLE

	2021	2020
	Total	Total
	£	£
Big Lottery Fund	915	24074
Job Retention Scheme Grant (Furlough)	9860	-
North Yorks IPC Funding	8456	-
Building Capabilities Fund	-	339
	<hr/>	<hr/>
	19231	24413
	<hr/> <hr/>	<hr/> <hr/>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021

3. TOTAL EXPENDITURE

	Basis of allocation	Charitable activities	Governance costs	2021 £	2020 £
Staff Costs	Staff time	330675	-	330675	288758
Establishment Costs	Direct	8565	-	8565	12447
Motor/Travel Expenses	Direct	21344	-	21344	16095
Accountancy Fees	Direct	-	200	200	200
Recruitment	Direct	-	-	-	-
Training	Direct	984	-	984	1803
Mgmt & Accounts	Direct	7586	-	7586	7235
Legal and Professional	Direct	-	2871	2871	2871
Communications and IT	Direct	1116	-	1116	1004
Computer expenses	Direct	3128	-	3128	2325
Other Office Expenses	Direct	698	-	698	1504
Activities	Direct	610	-	610	16107
Advertising	Direct	-	-	-	-
Subscriptions	Direct	1469	-	1469	2392
Bank Charges	Direct	236	-	236	330
Depreciation	Direct	4186	-	4186	4900
Sundry	Direct	8222	-	8222	3229
Building Capabilities	Direct	-	-	-	339
TOTAL EXPENDITURE		<u>388819</u>	<u>3071</u>	<u>391890</u>	<u>361539</u>

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Accountancy	200	200
Donations	-	299
	<u>200</u>	<u>499</u>

5. TRUSTEES REMUNERATION, EXPENSES AND TRANSACTIONS

The trustees neither received nor waived any emoluments during the year (2020: £ nil). There were no trustee expenses paid (2020: £ nil). Nil transactions with trustees or connected parties took place during the year (2020: 0).

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021

6. STAFF COSTS		2021	2020
	Staff costs were as follows: -	£	£
	Wages and Salaries	302857	283055
	Pensions	4939	4885
	Training	984	1803
	Uniforms	807	542
		<u>309587</u>	<u>290285</u>

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

The total amount paid to key management personnel was £60399.31.

The average number of persons employed during the year:

		Fulltime Equivalents	
		2021	2020
	Staff	20	19
		<u>20</u>	<u>19</u>

7. TAXATION

The trust is a registered charity and as such is exempt from Income Tax, Corporation Tax or Capital Gains Tax on its charitable activities.

8. FIXED ASSETS

	Computer Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2020	13665	13495	27160
Additions	-	-	-
Disposals	-	-	-
	<u>13665</u>	<u>13495</u>	<u>27160</u>
At 31 March 2021	13665	13495	27160
Depreciation			
At 1 April 2020	6214	10965	17179
Charge for year	1656	2530	4186
Disposals	-	-	-
	<u>7870</u>	<u>13495</u>	<u>21365</u>
At 31 March 2021	7870	13495	21365
Net Book Value			
At 31 March 2021	<u>5795</u>	-	<u>5795</u>
At 31 March 2020	<u>7451</u>	<u>2530</u>	<u>9981</u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

9. DEBTORS	2021	2020	
	£	£	
Trade Debtors	17282	15578	
Prepayments & Accrued Income	3071	12161	
	<u>20353</u>	<u>27739</u>	
	<u><u>20353</u></u>	<u><u>27739</u></u>	
10. BANK AND CASH	2021	2020	
	£	£	
Bank	191811	136471	
Cash	69	104	
	<u>191880</u>	<u>136575</u>	
	<u><u>191880</u></u>	<u><u>136575</u></u>	
11. CREDITORS	2021	2020	
	£	£	
Amounts falling due within one year			
Trade Creditors	2271	1428	
Social Security and Other Taxes	5797	4157	
Accruals & Deferred Income	78103	55362	
	<u>86171</u>	<u>60947</u>	
	<u><u>86171</u></u>	<u><u>60947</u></u>	
12. RESTRICTED FUNDS	2021	2020	
	£	£	
At beginning of Year	445	1250	
Transfer from income and expenditure account	(445)	(805)	
	<u>-</u>	<u>445</u>	
	<u><u>-</u></u>	<u><u>445</u></u>	
13. UNRESTRICTED FUNDS	2021	2020	
	£	£	
At beginning of Year	112903	95638	
Transfer from income and expenditure account	18954	17265	
	<u>131857</u>	<u>112903</u>	
	<u><u>131857</u></u>	<u><u>112903</u></u>	
14. ANALYSIS OF NET ASSETS BETWEEN FUNDS			
	Unrestricted	Restricted	Total
	Funds	Funds	£
	£	£	
Fixed Assets	5795	-	5795
Current Assets	184991	27243	212233
Current Liabilities	(58929)	(27243)	(86171)
	<u>131857</u>	<u>-</u>	<u>131857</u>
	<u><u>131857</u></u>	<u><u>-</u></u>	<u><u>131857</u></u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

15. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FIGURES

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:			
Donations	420	-	420
Charitable Activities:			
Grants receivable	-	24413	24413
Activities	15621	-	15621
Investment Income	-	-	-
Domiciliary care	336444	-	336444
Vehicle Income	940	-	940
Sundry Income	161	-	161
	<u>353586</u>	<u>24413</u>	<u>377999</u>
EXPENDITURE ON			
Charitable activities:			
Direct Care and Activities costs	333250	24879	358129
Governance costs	3071	339	3410
	<u>336321</u>	<u>25218</u>	<u>361539</u>
TOTAL EXPENDITURE	<u>336321</u>	<u>25218</u>	<u>361539</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	<u>17265</u>	<u>(805)</u>	<u>16460</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward	<u>95638</u>	<u>1250</u>	<u>96888</u>
TOTAL FUNDS CARRIED FORWARD	<u>112903</u>	<u>445</u>	<u>113348</u>

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST MARCH 2021

	2021 £	2020 £
INCOMING RESOURCES		
Incoming Resources from Generating Funds		
Voluntary Income		
Donations	-	420
Big Lottery Fund	915	24074
North Yorkshire IPC Funding	8456	-
JRS Grant	9860	-
Building Capabilities Fund	-	339
	19231	24833
	19231	24833
Activities for Generating Funds		
Activities	-	15621
	-	15621
	-	15621
Investment Income		
Bank Interest Receivable	-	-
	-	-
Total Incoming Resources from Generating Funds	19232	40454
Incoming Resources from Charitable Activities		
Domiciliary Care	391124	336444
Vehicle Income	-	940
	391124	337384
	391124	337384
Other Incoming Resources		
Sundry Income	43	161
	43	161
TOTAL INCOMING RESOURCES	410399	377999

This page does not form part of the statutory financial statements

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2021

	2021	2020
	£	£
CHARITABLE ACTIVITIES		
Caring in the Community		
Activities Undertaken Directly		
Wages and Salaries	302857	283055
Pensions	4939	4885
Uniforms	807	542
Staff Training	984	1803
Establishment Costs	8565	12447
Vehicle Costs	863	1675
Travel Expenses	20481	14420
Accountancy	200	200
Recruitment/Agency Staff	22072	275
Legal Fees	2871	2871
Management & Accounting Services	7586	7235
DBS Fees	-	393
Telephone & Internet Fees	1116	1004
Stationery, printing & postage	698	1504
IT costs	3128	2325
Activities	610	16107
Advertising	-	-
Subscriptions & registration fees	1469	2000
Bank Charges	236	330
Depreciation	4186	4900
Donations Made	-	299
General Expenses	8222	2930
Building Capabilities Costs	-	339
	<u> </u>	<u> </u>
Total Charitable Activity Expenditure	391890	361539
	<u> </u>	<u> </u>
 NET INCOMING RESOURCES	 18509	 16460
	<u> </u>	<u> </u>

This page does not form part of the statutory financial statements