

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

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**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

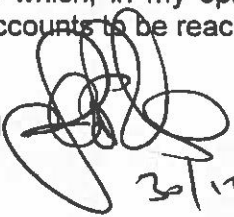
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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

	Note	Unrestricted Funds 2021 £	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	<u>(86171)</u>		<u>(60947)</u>	
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		<u>131857</u>		<u>112903</u>
			<u><u>131857</u></u>		<u><u>113348</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 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
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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		388819	3071	391890	361539

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021	2020
	£	£
Accountancy	200	200
Donations	-	299
	200	499

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>-</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>	
10. BANK AND CASH	2021	2020	
	£	£	
Bank	191811	136471	
Cash	69	104	
	<u>191880</u>	<u>136575</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>	
12. RESTRICTED FUNDS	2021	2020	
	£	£	
At beginning of Year	445	1250	
Transfer from income and expenditure account	(445)	(805)	
	<u>-</u>	<u>445</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>	
14. ANALYSIS OF NET ASSETS BETWEEN FUNDS			
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	5795	-	5795
Current Assets	184991	27243	212233
Current Liabilities	(58929)	(27243)	(86171)
	<u>131857</u>	<u>-</u>	<u>131857</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
TOTAL INCOME	<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
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
	<u>19231</u>	<u>24833</u>
Activities for Generating Funds		
Activities	-	15621
	<u>-</u>	<u>15621</u>
Investment Income		
Bank Interest Receivable	<u>-</u>	<u>-</u>
Total Incoming Resources from Generating Funds	<u>19232</u>	<u>40454</u>
Incoming Resources from Charitable Activities		
Domiciliary Care	391124	336444
Vehicle Income	-	940
	<u>391124</u>	<u>337384</u>
Other Incoming Resources		
Sundry Income	<u>43</u>	<u>161</u>
TOTAL INCOMING RESOURCES	<u>410399</u>	<u>377999</u>

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
	<hr/>	<hr/>
Total Charitable Activity Expenditure	391890	361539
	<hr/>	<hr/>
 NET INCOMING RESOURCES	 18509	 16460
	<hr/>	<hr/>

This page does not form part of the statutory financial statements