

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

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**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

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
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

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, plus an activities co-ordinator.

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.

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

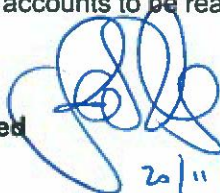
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures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

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
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	3	<u>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	(39955)	(64191)
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><u>161320</u></u>	<u><u>146422</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 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
	<hr/>	<hr/>
	24610	13840
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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	-
TOTAL EXPENDITURE		303230	5471	308701	357285

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023	2022
	£	£
Accountancy	200	200
Donations	-	-
	200	200

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 Funds	Restricted Funds	Total
		£	£	£
	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
TOTAL INCOME	<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
TOTAL EXPENDITURE	<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

	2023	2022
	£	£
CHARITABLE ACTIVITIES		
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	-
Total Charitable Activity Expenditure	308701	357285
	<hr/>	<hr/>
NET INCOMING RESOURCES	14898	14565
	<hr/>	<hr/>

This page does not form part of the statutory financial statements