

Care All Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2022

BRINDLEY GOLDSTEIN LIMITED

Chartered accountants
103 High Street
Waltham Cross
Herts
EN8 7AN

Care All Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2022

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

Reference and administrative details

Registered charity name	Care All Limited
Charity registration number	1122819
Company registration number	06310849
Principal office and registered office	Flat 10 125 Clapton Common London E5 9AB

The trustees

Mr A M Sheldon
Mr B Levy

Independent examiner	Brindley Goldstein Limited 103 High Street Waltham Cross Herts EN8 7AN
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Structure, governance and management

The Charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association. The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

The Company is a Charity whose objects are

- a) to relieve poverty
- b) to relieve sickness and distress of people living with blood borne viruses
- c) to support the families friends and carers of persons affected by these conditions and
- d) to advance the education of the public in such conditions, their transmission treatment and consequences.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The trustees are satisfied with the results for the year
Incoming resources decreased by 14.5% (£136,064) to £801,207 (2021: £937,271). Charitable donations amounted to £401,517 (2021: £998,512), a reduction of 59.79%. Charitable grants amounted to £438,669.

Financial review

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to finance the operation of the Charity, and to make payments as appropriate.

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Plans for future periods

The trustees anticipate that the charity will continue on a similar basis in the foreseeable future subject to satisfactory income and there are no plans for any major changes.

The trustees' annual report and the strategic report were approved on 25 April 2023 and signed on behalf of the board of trustees by:

Alan Shelton

Mr A M Sheldon
Trustee

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Independent Examiner's Report to the Trustees of Care All Limited

Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of Care All Limited ('the charity') for the year ended 31 July 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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Independent Examiner's Report to the Trustees of Care All Limited *(continued)*

Year ended 31 July 2022

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

Brindley Goldstein Limited
Independent Examiner

103 High Street
Waltham Cross
Herts
EN8 7AN

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	793,182	793,182	937,271
Charitable activities	6	8,025	8,025	–
Total income		<u>801,207</u>	<u>801,207</u>	<u>937,271</u>
Expenditure				
Expenditure on charitable activities	7,8	<u>843,285</u>	<u>843,285</u>	<u>999,027</u>
Total expenditure		<u>843,285</u>	<u>843,285</u>	<u>999,027</u>
Net expenditure and net movement in funds		<u>(42,078)</u>	<u>(42,078)</u>	<u>(61,756)</u>
Reconciliation of funds				
Total funds brought forward		<u>32,173</u>	<u>32,173</u>	<u>93,929</u>
Total funds carried forward		<u>(9,905)</u>	<u>(9,905)</u>	<u>32,173</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

Care All Limited

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Statement of Financial Position

31 July 2022

	Note	2022 £	2021 £
Current assets			
Debtors	13	759	–
Cash at bank and in hand		7	32,688
		766	32,688
Creditors: amounts falling due within one year	15	10,671	515
Net current liabilities		(9,905)	32,173
Total assets less current liabilities		(9,905)	32,173
Net liabilities		(9,905)	32,173
Funds of the charity			
Unrestricted funds		(9,905)	32,173
Total charity funds	16	(9,905)	32,173

For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 April 2023, and are signed on behalf of the board by:

Alan Shelton

Mr A M Sheldon
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Care All Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 July 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net expenditure		(42,078)	(61,756)
<i>Adjustments for:</i>			
Accrued expenses		925	515
Other operating cash flow adjustment		—	93,929
<i>Changes in:</i>			
Trade and other debtors		(759)	—
Cash generated from operations		(41,912)	32,688
Net cash (used in)/from operating activities		(41,912)	32,688
Net (decrease)/increase in cash and cash equivalents		(41,912)	32,688
Cash and cash equivalents at beginning of year		32,688	—
Cash and cash equivalents at end of year	14	(9,224)	32,688

The notes on pages 8 to 12 form part of these financial statements.

Care All Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Flat 10, 125 Clapton Common, London, E5 9AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the process of applying the entity's accounting policies no significant judgements or key sources of estimation were made by management that have any significant effect on the amounts recognised in the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Care All Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations and gifts	793,182	793,182	937,271	937,271

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gift Aid Received	8,025	8,025	—	—

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	840,186	840,186	998,512	998,512
Support costs	3,099	3,099	515	515
	<u>843,285</u>	<u>843,285</u>	<u>999,027</u>	<u>999,027</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	401,517	438,669	1,659	841,845	998,527
Governance costs	—	—	1,440	1,440	500
	<u>401,517</u>	<u>438,669</u>	<u>3,099</u>	<u>843,285</u>	<u>999,027</u>

9. Analysis of support costs

	Analysis of support costs activity £	Total 2022 £	Total 2021 £
General office	1,659	1,659	—

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Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

10. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Grants for carers	96,534	—
Grants for education	167,092	
Grants for poverty relief	103,223	
Grants for sickness relief	71,820	
Total grants	<u>438,669</u>	<u>—</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>500</u>

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustees expenses have been incurred.

13. Debtors

	2022 £	2021 £
Other debtors	<u>759</u>	<u>—</u>

14. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2022 £	2021 £
Cash at bank and in hand	7	32,688
Bank overdrafts	(9,231)	—
	<u>(9,224)</u>	<u>32,688</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	9,231	—
Accruals and deferred income	1,440	515
	<u>10,671</u>	<u>515</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General funds	32,173	801,207	(843,285)	(9,905)

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	93,929	937,271	(999,027)	32,173

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	766	766
Creditors less than 1 year	(10,671)	(10,671)
Net liabilities	(9,905)	(9,905)

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	32,688	32,688
Creditors less than 1 year	(515)	(515)
Net liabilities	32,173	32,173

18. Analysis of changes in net debt

	At 1 Aug 2021	Cash flows	At 31 Jul 2022
	£	£	£
Cash at bank and in hand	32,688	(32,681)	7
Bank overdrafts	—	(9,231)	(9,231)
	<u>32,688</u>	<u>(41,912)</u>	<u>(9,224)</u>