

NURTRIO LIMITED

England & Wales · Charity number 1146255

Details

Other names	CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD, CARE4ALL
Status	Registered
Legal form	Charitable company
Company number	06204479
Registered	2012-03-06
Register	View on the Charity Commission register

Contact

Address	Nutrio Ltd Unit 5 Acorn Business Park Moss Road Grimsby DN32 0LT
Phone	01472 472105
Email	hello@nurtrio.co.uk
Website	www.nurtrio.co.uk

Activities

Objects: (I) THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE.(II) THE RELIEF OF UNEMPLOYMENT FOR THE BENEFIT OF THE PUBLIC IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING ASSISTANCE TO FIND EMPLOYMENT.

Activities: Provide a range of services and support for older people, people with mental health issues and people with disabilities, including those people with learning disabilities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Lincolnshire
- North East Lincolnshire
- North Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,173,289	£6,114,637	£553,701	278
2024-03-31	£5,588,544	£5,635,060	£495,049	300
2023-03-31	£5,917,712	£5,815,739	£541,565	310
2022-03-31	£3,217,458	£3,119,228	£524,242	156
2021-03-31	£2,841,601	£2,674,566	£426,012	141

Trustees

Name	Role	Appointed
Andrew Lee Waterhouse		2022-03-31
Christine Jackson		2023-02-22
Elizabeth Jane Lewington		2023-02-22
Kevin Paul Turner		2022-03-31
Ruth Brewin		2023-09-26
Simon John Beeton		2022-03-31

NURTRIO LIMITED

England & Wales - Charity number 1146255

Accounts

NURTRIO LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

NURTRIO LIMITED
(A company limited by guarantee)

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NURTRIO LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	S Beeton R Brewin C Jackson E Lewington K Turner A Waterhouse, Chair of Trustees
Company Registered Number	06204479
Charity Registered Number	1146255
Registered Office	Unit 5 Acorn Business Park Moss Road Grimsby DN32 0LT
Company Secretary	J Barnes
Chief Executive	J Barnes
Independent Auditors	Streets Audit LLP Chartered Accountants and Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	Santander UK plc 2 Triton Square Regent's Place London NW1 3AN

NURTRIO LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The principal object of Nurtrio Limited ('Nurtrio') is to provide services for vulnerable people.

The objectives of the charity as set out in the memorandum of association are:

- The relief of those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage.
- The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

Nurtrio's vision is to be at the forefront of social care, passionately dedicated to nurturing inclusive communities, advocating for equality, and delivering exceptional services. Our vision fully reflects the purposes that the charity was set up for.

Nurtrio's Strategy 2023–2026 has been finalised and was formally launched at our open event in June 2024.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the charity

We are developing a membership model within Nurtrio and have set up a staff Membership Group.

- Digital systems have become embedded within Living our Lives supported living services and domiciliary care services and include a rostering system and an integrated care planning system.
- We have developed a robust partnership with a regional Registered Social Landlord who purchase houses to meet the specific requirements of people who we support in Living our Lives supported living service.
- A number of service users with learning disabilities who we support through Living our Lives have been enabled to enjoy holidays including a trip to Disneyland Paris.

NURTRIO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

- We were successful in our application to be part of the North East Lincolnshire Community Living Services Framework which is of 5 years duration with an option to extend to 7 years.
- We have continued to develop a positive relationship with the North East Lincolnshire Health and Care Partnership/Humber and North Yorkshire Integrated Care Board.
- A North East Lincolnshire Care Association has been set up and the Nurtrio CEO sits as a director.
- We have embarked on a partnership project with Navigo focussing on the development of Children's Residential Services.
- We have developed a range of staff benefits including monthly Making a Difference Awards, Annual Staff Awards and birthday leave as an additional to annual leave.
- PASS, the direct payment support service, has continued its incremental growth, providing services to both adults and children and is the only direct payment support provider using pre-payment cards for clients.
- We have been one of the Mayor of North East Lincolnshire's chosen charities for the year and have supported fundraising events including a walking marathon.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Nurtrio has ended the year with a surplus of £58,652 compared with a deficit position of £46,516 in 2024.

Overall, income has increased compared to the previous year to £6,173,289 (2024: £5,588,544). This is due to:

- An increase in employment service income of £98,000
- An increase in domiciliary care income of £28,000 (commissioned) and £70,000 (private)
- An increase in supported living income of £264,000
- An increase in PASS income of £50,000

Expenditure has increased by £479,000 to £6,114,637, compared to the previous year (2024: £5,635,060). This increase reflects the increased staffing costs to deliver the increase in services income detailed above.

The reserves policy at the charity is to hold funds between 8% and 25% of expenditure. Based on the 2024/25 results, this is between £489,000 and £1,529,000.

The total amount of reserves held at 31 March 2025 is £553,701 (2024: £495,049). Included in the balance is £5,724 (2024: £6,500) of restricted funds.

Of the total reserves, £49,792 (2024: £50,838) can only be realised by disposing of fixed assets.

NURTRIO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

The total amount of free reserves, being total funds less restricted funds and fixed assets acquired from unrestricted funds, is £501,721 (2024: £444,211).

Reserves are held in line with the policy.

Structure, governance and management

a. Constitution

The charity is constituted under a Memorandum of Association and is a registered charity number 1146255. It is a company limited by guarantee, as defined by the Companies Act 2006, registered company number 06204479.

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The organisational structure consists of the board of trustees and the senior leadership team. At the year-end, the senior leadership team comprised of CEO, Head of Finance, Head of Business Development, Head of Quality and Operations and Operations Manager of Regulated Services.

Business decisions are made by the managers and the Chief Executive on a day to day basis and through discussion at the managers' meetings. High-level decisions or decisions that affect changes to the organisational structure, policies and procedures are taken to the board for consultation and agreement.

d. Policies adopted for the induction and training of trustees

An induction pack has been created to give details on the charity and its services and their roles and responsibilities as a trustee. A visit schedule to all of the charity's sites has been developed to enable trustees to gain knowledge and understanding of the services on offer and how we operate. Individual training is sought through appropriate courses relating to the needs of the trustee.

e. Pay policy for key management personnel

The board of trustees is responsible for setting the salaries of the Chief Executive and other key management personnel. To do this, the board tries to ensure that our staff are paid a fair salary that is competitive within the charity sector in North East Lincolnshire, proportionate to the complexity of each role, and responsible in line with our charitable objectives.

f. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Our intended future developments are as follows:

- To further develop the Nurtrio Membership model.
- To strengthen the partnership between Nurtrio and its 'parent company' Navigo Health and Social Care CIC ('Navigo').
- To incrementally grow Domiciliary Care, Living our Lives supported living services and PASS (Direct Payment Support Service)
- To develop a complimentary domiciliary care service for private customers.
- To open our first Children's Residential Home in partnership with Navigo CIC.
- To proactively develop our marketing and external communications in order further cement our reputation as a trusted local social care charity and provider in North East Lincolnshire.
- To further develop our infrastructure ensuring that it is adequately resourced to support future growth

The trustees have reviewed the forecast financial position for 2025-26 and are of the view that the charity is a going concern. The trustees of the charity continue to be committed to maximizing the positive impact they make and furthering the charity's mission of making a difference in people's lives.

Funds held as custodian

Included within cash at bank and in hand is of cash held on behalf of clients. The charity does not have entitlement to these funds and a creditor of the same value has been included. At the year-end, the balance was £197,846 (2024: £142,105).

Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NURTRIO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditors

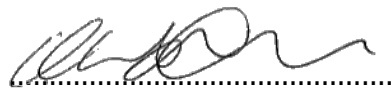
Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated trustees will propose a motion reappointing the auditors at a meeting of the trustees.

Approved by order of the members of the board of trustees on 15 September 2025 and signed on their behalf by:



A Waterhouse
(Chair of Trustees)

NURTRIO LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED

Opinion

We have audited the financial statements of Nurtrio Limited (the 'charity') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

NURTRIO LIMITED
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

NURTRIO LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions and from our commercial knowledge and experience of the company, the care sector in which it operates and the services it provides;
- we focused on specific laws and regulations, in particular those relevant to the provision of care services, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities Act 2011, CQC regulations, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

NURTRIO LIMITED
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (CONTINUED)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- agreed a sample of income transactions to accurate recognition;
- verified the existence of the members and entities with which the charitable company has traded;
- reviewed accounting estimates and critical judgements; and
- tested a sample of employees for existence and accuracy of pay.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Robert Anderson (Senior statutory auditor)

for and on behalf of

Streets Audit LLP

Chartered Accountants and Statutory Auditor

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

3 October 2025

NURTRIO LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and grants	3	18,774	19,045	37,819	20,356
Charitable activities	4	5,342,059	-	5,342,059	4,897,181
Other trading activities	5	748,587	-	748,587	649,380
Other income	6	44,824	-	44,824	21,627
Total income		6,154,244	19,045	6,173,289	5,588,544
Expenditure on:					
Raising funds	7	733,737	-	733,737	637,837
Charitable activities	8	5,361,079	19,821	5,380,900	4,997,223
Total expenditure		6,094,816	19,821	6,114,637	5,635,060
Net movement in funds		59,428	(776)	58,652	(46,516)
Reconciliation of funds:					
Total funds brought forward		488,549	6,500	495,049	541,565
Net movement in funds		59,428	(776)	58,652	(46,516)
Total funds carried forward		547,977	5,724	553,701	495,049

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

The notes on pages 14 to 29 form part of these financial statements.

NURTRIO LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

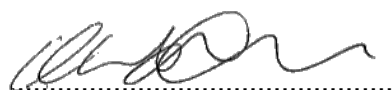
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	49,792	50,838
		<u>49,792</u>	<u>50,838</u>
Current assets			
Stocks	13	4,619	5,435
Debtors	14	516,969	534,739
Cash at bank - client account		197,846	142,105
Cash at bank and in hand		428,012	365,418
		<u>1,147,446</u>	<u>1,047,697</u>
Creditors: amounts falling due within one year	15	(643,537)	(603,486)
Net current assets		<u>503,909</u>	<u>444,211</u>
Total assets less current liabilities		<u>553,701</u>	<u>495,049</u>
Total net assets		<u><u>553,701</u></u>	<u><u>495,049</u></u>
Charity funds			
Restricted funds	16	5,724	6,500
Unrestricted funds	16	547,977	488,549
Total funds		<u><u>553,701</u></u>	<u><u>495,049</u></u>

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 15 September 2025 and signed on their behalf by:



A Waterhouse
(Chair of Trustees)

The notes on pages 14 to 29 form part of these financial statements.

NURTRIO LIMITED
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash received from / (used in) operating activities	128,242	270,604
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	2,740	170
Purchase of tangible fixed assets	(12,647)	-
Net cash (used in)/provided by investing activities	(9,907)	170
Change in cash and cash equivalents in the year	118,335	270,774
Cash and cash equivalents at the beginning of the year	507,523	236,749
Cash and cash equivalents at the end of the year	625,858	507,523

The notes on pages 14 to 29 form part of these financial statements

NURTRIO LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Nurtrio Limited (the charity) is a company limited by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Unit 5, Acorn Business Park, Moss Road, Grimsby, DN32 0LT. The charity's principal activity is the provision of care and associated services.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 20% reducing balance
Computer equipment	- 20% / 50% reducing balance
Caravan	- 10% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost represents the direct cost of the purchase of stock.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand represents monies held in current and savings accounts with instant access and petty cash.

Cash at bank - client account represents the balance in a separate bank account in the name of the charity that holds client monies which cannot be spent by the charity.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	451	-	451	-
Grants	18,323	19,045	37,368	18,639
Total 2025	18,774	19,045	37,819	<i>20,356</i>
<i>Total 2024</i>	<i>20,356</i>	-	<i>20,356</i>	

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
PASS	223,375	223,375	172,637
Meals on Wheels	528,497	528,497	527,540
Supported Living	3,543,555	3,543,555	3,278,913
Home Care	916,200	916,200	818,189
Housing Related Support	130,432	130,432	99,902
Total 2025	<u>5,342,059</u>	<u>5,342,059</u>	<u>4,897,181</u>

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Employment service	747,428	747,428	648,820
Key Safes	1,159	1,159	560
Total 2025	<u>748,587</u>	<u>748,587</u>	<u>649,380</u>

6. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Other incoming resources	44,824	44,824	21,627

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Other employment service costs	-	-	288
Key Safes	1,201	1,201	1,739
Staff costs	732,536	732,536	635,810
Total 2025	<u>733,737</u>	<u>733,737</u>	<u>637,837</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
PASS	134,332	25,329	159,661	130,782
Meals on Wheels	557,997	59,928	617,925	592,921
Supported Living	3,081,868	403,130	3,484,998	3,289,210
Home Care	893,057	103,892	996,949	884,754
Housing Related Support	106,577	14,790	121,367	99,556
Total 2025	<u>4,773,831</u>	<u>607,069</u>	<u>5,380,900</u>	<u>4,997,223</u>
<i>Total 2024</i>	<u>4,434,670</u>	<u>562,553</u>	<u>4,997,223</u>	

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	PASS 2025 £	Meals on Wheels 2025 £	Supported Living 2025 £	Home Care 2025 £
Staff costs	96,601	293,827	3,001,153	791,196
Other direct costs	37,731	264,170	80,715	101,861
Total 2025	134,332	557,997	3,081,868	893,057
<i>Total 2024</i>	<i>110,951</i>	<i>532,321</i>	<i>2,912,552</i>	<i>790,766</i>

	Housing Related Support 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	102,695	4,285,472	3,970,256
Other direct costs	3,882	488,359	464,414
Total 2025	106,577	4,773,831	4,434,670
<i>Total 2024</i>	<i>88,080</i>	<i>4,434,670</i>	

Analysis of support costs

	PASS 2025 £	Meals on Wheels 2025 £	Supported Living 2025 £	Home Care 2025 £
Staff costs	13,707	32,431	218,159	56,222
Other costs	11,622	27,497	184,971	47,670
Total 2025	25,329	59,928	403,130	103,892
<i>Total 2024</i>	<i>19,831</i>	<i>60,600</i>	<i>376,658</i>	<i>93,988</i>

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Housing Related Support 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	8,004	328,523	302,876
Other costs	6,786	278,546	259,677
Total 2025	<u>14,790</u>	<u>607,069</u>	<u>562,553</u>
<i>Total 2024</i>	<u>11,476</u>	<u>562,553</u>	

9. Auditors' remuneration

	2025 £	<i>2024 £</i>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>11,000</u>	<u>10,500</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Staff costs

	2025 £	2024 £
Wages and salaries	4,909,899	4,522,698
Social security costs	349,622	305,983
Contribution to defined contribution pension schemes	87,010	80,261
	<u>5,346,531</u>	<u>4,908,942</u>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Total	<u>278</u>	<u>270</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity were £242,325 (2024: £236,300).

11. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no trustee expenses have been incurred (2024 - £NIL).

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Caravan £	Total £
Cost					
At 1 April 2024	24,285	6,956	67,583	45,051	143,875
Additions	-	-	12,647	-	12,647
Disposals	(17,535)	-	-	-	(17,535)
At 31 March 2025	6,750	6,956	80,230	45,051	138,987
Depreciation					
At 1 April 2024	19,357	6,686	44,888	22,106	93,037
Charge for the year	1,036	137	8,484	2,296	11,953
On disposals	(15,795)	-	-	-	(15,795)
At 31 March 2025	4,598	6,823	53,372	24,402	89,195
Net book value					
At 31 March 2025	2,152	133	26,858	20,649	49,792
At 31 March 2024	4,928	270	22,695	22,945	50,838

13. Stocks

	2025 £	2024 £
Finished goods and goods for resale	4,619	5,435

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	362,710	139,178
Amounts owed by group undertakings	58,833	40,817
Other debtors	5,060	9,058
Prepayments and accrued income	90,366	345,686
	<u>516,969</u>	<u>534,739</u>

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	32,765	38,061
Amounts owed to group undertakings	7,875	34,183
Other taxation and social security	96,745	66,356
Other creditors	47,851	51,378
Accruals and deferred income	260,455	271,403
Client monies held	197,846	142,105
	<u>643,537</u>	<u>603,486</u>

	2025 £	2024 £
Deferred income at 1 April	10,037	-
Resources deferred during the year	-	10,432
Amounts released from previous periods	(10,037)	(395)
	<u>-</u>	<u>10,037</u>

At the previous year end, the charity has collected income in advance for a service user trip. At the 31 March 2025 there were no resources deferred.

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	488,549	6,154,244	(6,094,816)	547,977
Restricted funds				
MoW Hospital Discharge	-	19,045	(16,857)	2,188
Garfield Weston	2,080	-	(2,080)	-
LEP Grant	4,420	-	(884)	3,536
	6,500	19,045	(19,821)	5,724
Total of Funds	495,049	6,173,289	(6,114,637)	553,701

Restricted Funds:

MoW Hospital Discharge grant - grants received to provide meals to patients discharged from hospital.

Garfield Weston - funding provided for the acquisition of vehicles. The unspent balance represents the net book value of assets at the year-end.

LEP Grant - funding provided for an IT improvement project. The unspent balance represents the net book value of assets at the year-end.

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
General Funds	532,341	5,588,544	(5,632,336)	488,549
Restricted funds				
Garfield Weston	3,699	-	(1,619)	2,080
LEP Grant	5,525	-	(1,105)	4,420
	9,224	-	(2,724)	6,500
Total of Funds	541,565	5,588,544	(5,635,060)	495,049

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	488,549	6,154,244	(6,094,816)	547,977
Restricted funds	6,500	19,045	(19,821)	5,724
	495,049	6,173,289	(6,114,637)	553,701

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
General funds	532,341	5,588,544	(5,632,336)	488,549
Restricted funds	9,224	-	(2,724)	6,500
	<u>541,565</u>	<u>5,588,544</u>	<u>(5,635,060)</u>	<u>495,049</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	46,256	3,536	49,792
Current assets	1,145,258	2,188	1,147,446
Creditors due within one year	(643,537)	-	(643,537)
Total	<u>547,977</u>	<u>5,724</u>	<u>553,701</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	44,338	6,500	50,838
Current assets	1,047,697	-	1,047,697
Creditors due within one year	(603,486)	-	(603,486)
Total	<u>488,549</u>	<u>6,500</u>	<u>495,049</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	58,652	(46,516)
Adjustments for:		
Depreciation charges	11,953	13,423
Dividends, interests and rents from investments	(6,694)	-
Profit on disposal of intangible / tangible fixed assets	(240)	523
Decrease in stocks	816	773
Decrease in debtors	17,770	263,273
Increase in creditors	39,430	39,128
Bad debts	6,555	-
Net cash provided by operating activities	128,242	270,604

20. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	428,012	365,418
Client monies held	197,846	142,105
Total cash and cash equivalents	625,858	507,523

21. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	365,418	62,594	428,012
Cash at bank - client account	142,105	55,741	197,846

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £87,010 (2024: £80,261). £21,983 (2024: £17,227) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 March 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	34,313	26,252
Later than 1 year and not later than 5 years	36,124	71,758
	<u>70,437</u>	<u>98,010</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2025 £	2024 £
Operating lease rentals	<u>6,912</u>	<u>6,975</u>

24. Related party transactions

Navigo Health and Social Care CIC

The charity is a wholly owned subsidiary of Navigo Health and Social Care CIC.

During the year, the charity raised gross invoices to Navigo Health and Social Care CIC totalling £1,566,900 (2024: £1,385,587). The balance owed by Navigo Health and Social Care CIC at the year-end was £58,833 (2024: £40,817).

In addition, the charity received gross invoices from Navigo Health and Social Care CIC totalling £54,073 (2024: £120,656). The total balance owed to Navigo Health and Social Care CIC at the year-end was £7,875 (2024: £34,183).

NURTRIO LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

25. Controlling party

The immediate and ultimate parent company is Navigo Health and Social Care CIC. Navigo Health and Social Care CIC is the controlling member of the charity.

Consolidated accounts can be obtained from Companies House.

NURTRIO LIMITED

England & Wales - Charity number 1146255

Accounts

NURTRIO LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NURTRIO LIMITED
(A company limited by guarantee)

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NURTRIO LIMITED
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	S Beeton R Brewin (appointed 26 September 2023) C Jackson E Lewington K Turner A Waterhouse, Chair of Trustees
Company Registered Number	06204479
Charity Registered Number	1146255
Registered Office	Unit 5 Acorn Business Park Moss Road Grimsby DN32 0LT
Company Secretary	J Barnes
Chief Executive	J Barnes
Independent Auditors	Streets Audit LLP Chartered Accountants and Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	Santander UK plc 2 Triton Square Regent's Place London NW1 3AN

NURTRIO LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

The trustees confirm that the annual report and financial statements of the charitable company have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the charitable company qualifies as small, under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

Objects and Aims

The principal object of Nurtrio Limited ('Nurtrio') is to provide services for vulnerable people.

The objectives of the charity as set out in the memorandum of association are:

- The relief of those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage.
- The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

Nurtrio's vision is to be at the forefront of social care, passionately dedicated to nurturing inclusive communities, advocating for equality, and delivering exceptional services. Our vision fully reflects the purposes that the charity was set up for.

Nurtrio's Strategy 2023–2026 has been finalised and was formally launched at our open event on Friday 14 June.

Public Benefit

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

Achievements and Performance

- We have developed a Nurtrio annual work plan which is monitored on a quarterly basis.
- We have developed our performance management processes and now present a quarterly Performance Report to the Board of Trustees
- The Board of Trustees is now fully recruited to and are positively steering the direction of the Charity.
- In March 24 we relocated to Unit 5, Acorn Business Park and are reaping the benefits of open plan working.
- The Living our Lives supported living service was restructured in May 2023 and new rota, an integrated care management system is being incrementally introduced into both Living our Lives and Domiciliary Care regulated services during 2024-25.
- PASS, the direct payment support service, has continued to grow and is now providing services to both adults and children and is the only direct payment support provider using pre-payment cards for clients.

NURTRIO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Financial Review

Overall, income has decreased compared to the previous year which is due to:

- a reduction in donations and legacies income due to the donation recognised in the previous year for the value of net assets transferred by Navigo Extra Limited and Ace Homecare Limited; and
- a reduction in employment service income which is offset by a reduction in the corresponding payroll costs.

Policy on Reserves

The reserves policy at the charity is to hold funds between 4% and 16% of expenditure. Based on the 2023/24 results, this is between £225,402 and £901,610.

The total amount of reserves held at 31 March 2024 is £495,049 (2023 - £541,565). Included in the balance is £6,500 (2023 - £9,224) of restricted funds.

Of the total reserves, £50,838 (2023 - £64,954) can only be realised by disposing of fixed assets.

The total amount of free reserves, being total funds less restricted funds and fixed assets acquired from unrestricted funds, is £444,211 (2023 - £476,611).

Reserves are held in line with the policy.

Structure, Governance and Management

Nature of Governing Document

The charity is constituted under a Memorandum of Association and is a registered charity number 1146255. It is a company limited by guarantee, as defined by the Companies Act 2006, registered company number 06204479.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Induction and Training of Trustees

An induction pack has been created to give details on the charity and its services and their roles and responsibilities as a trustee. A visit schedule to all of the charity's sites has been developed to enable trustees to gain knowledge and understanding of the services on offer and how we operate. Individual training is sought through appropriate courses relating to the needs of the trustee.

Arrangements for Setting Key Management Personnel Remuneration

The board of trustees is responsible for setting the salaries of the Chief Executive and other key management personnel. To do this, the board tries to ensure that our staff are paid a fair salary that is competitive within the charity sector in North East Lincolnshire, proportionate to the complexity of each role, and responsible in line with our charitable objectives.

Organisational Structure

The organisational structure consists of the board of trustees and the senior leadership team. At the year-end, the senior leadership team comprised of CEO, Head of Finance, Head of Business Development, Head of Quality and Operations and Operations Manager of Regulated Services.

Business decisions are made by the managers and the Chief Executive on a day to day basis and through discussion at the managers' meetings. High-level decisions or decisions that affect changes to the organisational structure, policies and procedures are taken to the board for consultation and agreement.

NURTRIO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Major Risks and Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Funds Held as Custodian Trustee on Behalf of Others

Included within cash at bank and in hand is cash held on behalf of clients. The charity does not have entitlement to these funds and a creditor of the same value has been included. At the year-end, the balance was £142,105 (2023 - £74,212).

Future Developments and Going Concern

Our intended future developments are as follows:

- To develop a Nurtrio Membership Board model.
- To strengthen the partnership between Nurtrio and its 'parent company' Navigo Health and Social Care CIC ('Navigo').
- To grow regulated services in partnership with Navigo and the Integrated Care Board.
- To develop a complimentary domiciliary care service for private customers.
- To further cement our reputation as a trusted local social care charity and provider in North East Lincolnshire; this aim will be supported by the fact that we are one of the Mayor's chosen charities from May 2024–May 2025.

The trustees of the charity continue to be committed to maximizing the positive impact they make and furthering the charity's mission of making a difference in people's lives.

Trustees' Responsibilities Statement

The trustees, who are also the directors of Nurtrio Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Disclosure of Information to Auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

NURTRIO LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Small Companies Provision Statement

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

Approved by order of the members of the board of trustees on 16 August 2024 and signed on their behalf by:

A Waterhouse
Chair of Trustees

NURTRIO LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED

Opinion

We have audited the financial statements of Nurtrio Limited (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

NURTRIO LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

NURTRIO LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions and from our commercial knowledge and experience of the company, the care sector in which it operates and the services it provides;
- we focused on specific laws and regulations, in particular those relevant to the provision of care services, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

NURTRIO LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (CONTINUED)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- agreed a sample of income transactions to accurate recognition;
- verified the existence of the members and entities with which the charitable company has traded;
- reviewed accounting estimates and critical judgements; and
- tested a sample of employees for existence and accuracy of pay.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Anderson (Senior statutory auditor)

for and on behalf of

Streets Audit LLP

Chartered Accountants and Statutory Auditor

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

2 September 2024

NURTRIO LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Continuing operations 2024 £	Total funds 2024 £	Continuing operations 2023 £	Discontinued operations 2023 £	Total funds 2023 £
Income from:								
Donations and grants	4	20,356	-	20,356	20,356	138,241	-	138,241
Charitable activities	5	4,897,181	-	4,897,181	4,897,181	4,826,780	-	4,826,780
Other trading activities	6	649,380	-	649,380	649,380	913,394	23,319	936,713
Other income	7	21,627	-	21,627	21,627	15,978	-	15,978
Total income		5,588,544	-	5,588,544	5,588,544	5,894,393	23,319	5,917,712
Expenditure on:								
Raising funds	8	637,837	-	637,837	637,837	894,463	31,779	926,242
Charitable activities	9	4,994,499	2,724	4,997,223	4,997,223	4,891,022	-	4,891,022
Total expenditure		5,632,336	2,724	5,635,060	5,635,060	5,785,485	31,779	5,817,264
Net (expenditure)/income before net losses on investments		(43,792)	(2,724)	(46,516)	(46,516)	108,908	(8,460)	100,448
Net losses on investments		-	-	-	-	(83,125)	-	(83,125)
Net movement in funds		(43,792)	(2,724)	(46,516)	(46,516)	25,783	(8,460)	17,323

NURTRIO LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Continuing operations 2024 £	Total funds 2024 £	<i>Continuing operations 2023 £</i>	<i>Discontinued operations 2023 £</i>	<i>Total funds 2023 £</i>
Note							
Reconciliation of funds:							
Total funds brought forward	532,341	9,224	541,565	541,565	524,242	-	524,242
Net movement in funds	(43,792)	(2,724)	(46,516)	(46,516)	25,783	(8,460)	17,323
Total funds carried forward	488,549	6,500	495,049	495,049	550,025	(8,460)	541,565

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

The notes on pages 15 to 32 form part of these financial statements.

NURTRIO LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	50,838	64,954
		50,838	64,954
Current assets			
Stocks	14	5,435	6,208
Debtors	15	534,739	798,012
Cash at bank - client account		142,105	74,212
Cash at bank and in hand		365,418	162,537
		1,047,697	1,040,969
Creditors: amounts falling due within one year	16	(603,486)	(564,358)
Net current assets		444,211	476,611
Total assets less current liabilities		495,049	541,565
Net assets excluding pension asset		495,049	541,565
Total net assets		495,049	541,565

NURTRIO LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Charity funds			
Restricted funds	17	6,500	9,224
Unrestricted funds	17	488,549	532,341
Total funds		495,049	541,565

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 16 August 2024 and signed on their behalf by:

A Waterhouse
Chair of Trustees

The notes on pages 15 to 32 form part of these financial statements.

NURTRIO LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash received from / (used in) operating activities	270,604	(232,474)
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	170	-
Purchase of tangible fixed assets	-	(1,530)
Net cash provided by/(used in) investing activities	170	(1,530)
Change in cash and cash equivalents in the year	270,774	(234,004)
Cash and cash equivalents at the beginning of the year	236,749	470,753
Cash and cash equivalents at the end of the year	507,523	236,749

The notes on pages 15 to 32 form part of these financial statements

NURTRIO LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Nurttio Limited (the charity) is a company limited by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Unit 5, Acorn Business Park, Moss Road, Grimsby, DN32 0LT. The charity's principal activity is the provision of care and associated services.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NURTRIO LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 20% reducing balance
Computer equipment	- 20% / 50% reducing balance
Caravan	- 10% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost represents the direct cost of the purchase of stock.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand represents monies held in current and savings accounts with instant access and petty cash.

Cash at bank - client account represents the balance in a separate bank account in the name of the charity that holds client monies which cannot be spent by the charity.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

NURTRIO LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets are recognised at cost or valuation less accumulated depreciation and any impairment. Depreciation takes place over the estimated useful life down to the assessed residual value. The carrying amount of the charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from donations and grants

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations			
Net Assets Transferred	-	-	120,635
Other Donations	1,717	1,717	1,114
	<u>1,717</u>	<u>1,717</u>	<u>121,749</u>
Grants	18,639	18,639	16,492
Subtotal	<u>18,639</u>	<u>18,639</u>	<u>16,492</u>
	<u>20,356</u>	<u>20,356</u>	<u>138,241</u>

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
PASS	172,637	172,637	121,593
Meals on Wheels	527,540	527,540	490,588
Supported Living	3,278,913	3,278,913	3,327,229
Home Care	818,189	818,189	783,342
Housing Related Support	99,902	99,902	104,028
	<u>4,897,181</u>	<u>4,897,181</u>	<u>4,826,780</u>

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Employment Service	648,820	648,820	912,156
Payroll Services	-	-	23,319
Key Safes	560	560	1,238
	<u>649,380</u>	<u>649,380</u>	<u>936,713</u>

7. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Other Incoming Resources	21,627	21,627	15,978
	<u>21,627</u>	<u>21,627</u>	<u>15,978</u>

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Other Employment Service Costs	288	288	-
Payroll Services	-	-	20,796
Key Safes	1,739	1,739	673
Staff Costs	635,810	635,810	904,773
	<u>637,837</u>	<u>637,837</u>	<u>926,242</u>

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
PASS	110,951	19,831	130,782
Meals on Wheels	532,321	60,600	592,921
Supported Living	2,912,552	376,658	3,289,210
Home Care	790,766	93,988	884,754
Housing Related Support	88,080	11,476	99,556
	<u>4,434,670</u>	<u>562,553</u>	<u>4,997,223</u>

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
PASS	66,039	13,885	79,924
Meals on Wheels	495,967	56,019	551,986
Supported Living	2,826,713	379,061	3,205,774
Home Care	875,682	89,444	965,126
Housing Related Support	76,333	11,879	88,212
	<u>4,340,734</u>	<u>550,288</u>	<u>4,891,022</u>

Analysis of direct costs

	PASS 2024 £	Meals on Wheels 2024 £	Supported Living 2024 £	Home Care 2024 £
Staff Costs	79,311	272,846	2,843,303	691,526
Other Direct Costs	31,640	259,475	69,249	99,240
	<u>110,951</u>	<u>532,321</u>	<u>2,912,552</u>	<u>790,766</u>

	Housing Related Support 2024 £	Total funds 2024 £
Staff Costs	83,270	3,970,256
Other Direct Costs	4,810	464,414
	<u>88,080</u>	<u>4,434,670</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>PASS 2023 £</i>	<i>Meals on Wheels 2023 £</i>	<i>Supported Living 2023 £</i>	<i>Home Care 2023 £</i>
Staff Costs	56,825	257,708	2,733,238	789,958
Other Direct Costs	9,214	238,259	93,475	85,724
	<u>66,039</u>	<u>495,967</u>	<u>2,826,713</u>	<u>875,682</u>
			<i>Housing Related Support 2023 £</i>	<i>Total funds 2023 £</i>
Staff Costs			72,982	3,910,711
Other Direct Costs			3,351	430,023
			<u>76,333</u>	<u>4,340,734</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	PASS 2024 £	Meals on Wheels 2024 £	Supported Living 2024 £	Home Care 2024 £
Staff Costs	10,677	32,627	202,791	50,602
Other Costs	9,154	27,973	173,867	43,386
	<u>19,831</u>	<u>60,600</u>	<u>376,658</u>	<u>93,988</u>
			Housing Related Support 2024 £	Total funds 2024 £
Staff Costs			6,179	302,876
Other Costs			5,297	259,677
			<u>11,476</u>	<u>562,553</u>
	PASS 2023 £	Meals on Wheels 2023 £	Supported Living 2023 £	Home Care 2023 £
Staff Costs	7,859	31,707	214,176	50,625
Other Costs	6,026	24,312	164,885	38,819
	<u>13,885</u>	<u>56,019</u>	<u>379,061</u>	<u>89,444</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Housing Related Support 2023 £</i>	<i>Total funds 2023 £</i>
Staff Costs	6,724	311,091
Other Costs	5,155	239,197
	<u>11,879</u>	<u>550,288</u>

10. Auditors' remuneration

	2024 £	2023 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>10,500</u>	<u>9,000</u>

11. Staff costs

	2024 £	2023 £
Wages and salaries	4,522,698	4,724,652
Social security costs	305,983	320,316
Contribution to defined contribution pension schemes	80,261	81,607
	<u>4,908,942</u>	<u>5,126,575</u>

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
Total	<u>270</u>	<u>310</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity were £236,300 (2023 - £213,500).

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no trustee expenses have been incurred (2023 - £NIL).

13. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Caravan £	Total £
Cost or valuation					
At 1 April 2023	30,130	14,214	67,583	45,051	156,978
Disposals	(5,845)	(7,258)	-	-	(13,103)
At 31 March 2024	24,285	6,956	67,583	45,051	143,875
Depreciation					
At 1 April 2023	22,635	13,807	36,025	19,557	92,024
Charge for the year	1,874	137	8,863	2,549	13,423
On disposals	(5,152)	(7,258)	-	-	(12,410)
At 31 March 2024	19,357	6,686	44,888	22,106	93,037
Net book value					
At 31 March 2024	4,928	270	22,695	22,945	50,838
<i>At 31 March 2023</i>	<i>7,495</i>	<i>407</i>	<i>31,558</i>	<i>25,494</i>	<i>64,954</i>

14. Stocks

	2024 £	2023 £
Finished goods and goods for resale	5,435	6,208

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	139,178	355,338
Amounts owed by group undertakings	40,817	316,010
Other debtors	9,058	6,770
Prepayments and accrued income	345,686	119,894
	<u>534,739</u>	<u>798,012</u>

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	38,061	33,358
Amounts owed to group undertakings	34,183	136,187
Other taxation and social security	66,356	239,454
Other creditors	51,378	28,265
Accruals and deferred income	271,403	52,882
Client monies held	142,105	74,212
	<u>603,486</u>	<u>564,358</u>

	2024 £	2023 £
Deferred income at 1 April	395	871
Resources deferred during the year	10,432	395
Amounts released from previous periods	(395)	(871)
	<u>10,432</u>	<u>395</u>

At the year-end, the charity had collected income in advance for a service user trip.

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted Funds				
General Funds	532,341	5,588,544	(5,632,336)	488,549
Restricted Funds				
Garfield Weston	3,699	-	(1,619)	2,080
LEP Grant	5,525	-	(1,105)	4,420
	9,224	-	(2,724)	6,500
Total of Funds	541,565	5,588,544	(5,635,060)	495,049

Restricted Funds:

Garfield Weston - funding provided for the acquisition of vehicles. The unspent balance represents the net book value of assets at the year-end.

LEP Grant - funding provided for an IT improvement project. The unspent balance represents the net book value of assets at the year-end.

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted Funds					
General Funds	513,493	5,917,712	(5,815,739)	(83,125)	532,341
Restricted Funds					
Garfield Weston	4,589	-	(890)	-	3,699
LEP Grant	6,160	-	(635)	-	5,525
	10,749	-	(1,525)	-	9,224
Total of Funds	524,242	5,917,712	(5,817,264)	(83,125)	541,565

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	532,341	5,588,544	(5,632,336)	488,549
Restricted funds	9,224	-	(2,724)	6,500
	541,565	5,588,544	(5,635,060)	495,049

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
General funds	513,493	5,917,712	(5,815,739)	(83,125)	532,341
Restricted funds	10,749	-	(1,525)	-	9,224
	<u>524,242</u>	<u>5,917,712</u>	<u>(5,817,264)</u>	<u>(83,125)</u>	<u>541,565</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	44,338	6,500	50,838
Current assets	1,047,697	-	1,047,697
Creditors due within one year	(603,486)	-	(603,486)
Total	<u>488,549</u>	<u>6,500</u>	<u>495,049</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	55,730	9,224	64,954
Current assets	1,040,969	-	1,040,969
Creditors due within one year	(564,358)	-	(564,358)
Total	<u>532,341</u>	<u>9,224</u>	<u>541,565</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(46,516)	17,323
Adjustments for:		
Depreciation charges	13,423	15,884
Amortisation charges	-	1,926
Loss on disposal of investment	-	83,125
Loss on the sale of intangible / tangible fixed assets	523	8,577
Decrease/(increase) in stocks	773	(2,664)
Decrease/(increase) in debtors	263,273	(492,568)
Increase in creditors	39,128	148,708
Net book value of tangible fixed assets transferred	-	(12,785)
Net cash provided by/(used in) operating activities	270,604	(232,474)

21. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	365,418	162,537
Client monies held	142,105	74,212
Total cash and cash equivalents	507,523	236,749

22. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	162,537	202,881	365,418
Cash at bank - client account	74,212	67,893	142,105

NURTRIO LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

23. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £80,261 (2023 - £81,606). £17,227 (2023 - £15,914) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

At 31 March 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	26,252	6,628
Later than 1 year and not later than 5 years	71,758	2,617
	<u>98,010</u>	<u>9,245</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2024	2023
	£	£
Operating lease rentals	<u>6,912</u>	<u>6,975</u>

25. Related party transactions

Navigo Health and Social Care CIC

The charity is a wholly owned subsidiary of Navigo Health and Social Care CIC.

During the year, the charity raised gross invoices to Navigo Health and Social Care CIC totalling £1,385,587 (2023 - £1,799,966). The balance owed by Navigo Health and Social Care CIC at the year-end was £40,817 (2023 - £316,010).

In addition, the charity received gross invoices from Navigo Health and Social Care CIC totalling £120,656 (2023 - £140,886). The total balance owed to Navigo Health and Social Care CIC at the year-end was £34,183 (2023 - £136,187).

NURTRIO LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

26. Controlling party

The immediate and ultimate parent company is Navigo Health and Social Care CIC. Navigo Health and Social Care CIC is the controlling member of the charity.

Consolidated accounts can be obtained from Companies House.

NURTRIO LIMITED

England & Wales - Charity number 1146255

Accounts

NURTRIO LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

NURTRIO LIMITED
(A company limited by guarantee)

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NURTRIO LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	S Beeton C Jackson (appointed 22 February 2023) K Lavery (resigned 22 February 2023) E Lewington (appointed 22 February 2023) A Morgan (resigned 22 February 2023) K Turner A Waterhouse, Chair of Trustees
Company Registered Number	06204479
Charity Registered Number	1146255
Registered Office	Eleanor Centre 21 Eleanor Street Grimsby DN32 9EA
Company Secretary	J Barnes
Chief Executive	J Barnes
Independent Auditors	Streets Audit LLP Chartered Accountants and Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	Santander UK plc 2 Triton Square Regent's Place London NW1 3AN

NURTRIO LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

The trustees confirm that the annual report and financial statements of the charitable company have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the charitable company qualifies as small, under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Care 4 All (North East Lincolnshire) Ltd changed its name to Nurtrio Limited on 1 April 2022 after Navigo Health and Social Care CIC ('Navigo') had become the sole corporate member of the charity. On the same date, the trade and assets of Navigo Extra Limited and Ace Homecare Limited were transferred to the charity.

Objectives and Activities

Objects and Aims

The principal object of the charity is to provide services for vulnerable people.

The objectives of the charity as set out in the memorandum of association are:

- The relief of those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage.
- The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

Nurtrio's vision is to be a unique one stop organisation which will effectively deliver outstanding care, support, and kindness in the community. Our vision fully reflects the purposes that the charity was set up for.

The charity's latest Strategic Plan is still under development and will be finalised during the coming months. The Strategic Plan will be closely aligned to that of Navigo.

Public Benefit

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

Achievements and Performance

- The supported living service of Navigo Extra Limited was merged with the charity's existing service to create an expanded Living Our Lives supported living service for people with complex learning disabilities or mental health issues. People are supported in their own home 24 hours a day 365 days per year. The service is supported by People Planner, an electronic rostering system.
- The domiciliary care services operated by Navigo Extra Limited and Ace Homecare Limited were merged in the charity.
- PASS, a direct payment support service, has continued to grow and is now one of the biggest service providers in North East Lincolnshire. PASS has also been working with commissioners to introduce client pre-payment cards for all existing and all new clients; this has been achieved.

NURTRIO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

During the year, the trustees made the difficult decision to discontinue our payroll service. This decision was not taken lightly, as we understand the importance of payroll processing for businesses and their employees. However, after careful evaluation and analysis, we determined that discontinuing the payroll service was in the best interest of the charity due to limited growth potential and current staffing structure with one payroll manager and one payroll assistant has proven a challenge and a risk for resilience.

Financial Review

Income has increased in the year due to an increase in Living our Lives activity with increased client numbers. Direct expenditure in providing the activity has similarly increased in particular through increased staff costs.

The results for the year also include the following one-off income and expenditure:

- a donation being the value of net assets transferred by Ace Homecare Limited and Navigo Extra Limited of £120,635.
- the write-off the brought forward investment value of Ace Homecare Limited following its transfer of assets and subsequent dissolution of £83,125.

Following the cessation of the payroll service, income and expenditure for the year are disclosed as discontinued operations with expenditure in the year including the loss on disposal of the remaining set-up costs of £8,577.

Policy on Reserves

The reserves policy at the charity is to hold funds between 4% and 16% of continuing expenditure. Based on the 2022/23 results, this is between £231,419 and £925,678.

The total amount of reserves held at 31 March 2023 is £541,565 (2022 - £524,242). Included in the balance is £9,224 (2022 - £10,749) of restricted funds.

Of the total reserves, £64,954 (2022 - £160,151) can only be realised by disposing of fixed assets.

The total amount of free reserves, being total funds less restricted funds and fixed assets acquired from unrestricted funds, is £476,611 (2022 - £364,091).

Reserves are held in line with the policy.

Structure, Governance and Management

Nature of Governing Document

The charity is constituted under a Memorandum of Association and is a registered charity number 1146255. It is a company limited by guarantee, as defined by the Companies Act 2006, registered company number 06204479.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Induction and Training of Trustees

An induction pack has been created to give details on the charity and its services and their roles and responsibilities as a trustee. A visit schedule to all of the charity's sites has been developed to enable trustees to gain knowledge and understanding of the services on offer and how we operate. Individual training is sought through appropriate courses relating to the needs of the trustee.

NURTRIO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Arrangements for Setting Key Management Personnel Remuneration

The board of trustees is responsible for setting the salaries of the Chief Executive and other key management personnel. To do this, the board tries to ensure that our staff are paid a fair salary that is competitive within the charity sector in North East Lincolnshire, proportionate to the complexity of each role, and responsible in line with our charitable objectives.

Organisational Structure

The organisational structure consists of the board of trustees and the senior leadership team. At the year-end, the senior leadership team comprised of CEO, Head of Finance, Head of Business Development, Head of Quality and Operations and Operations Manager of Regulated Services.

Business decisions are made by the managers and the Chief Executive on a day to day basis and through discussion at the managers' meetings. High-level decisions or decisions that affect changes to the organisational structure, policies and procedures are taken to the board for consultation and agreement.

Major Risks and Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Funds Held as Custodian Trustee on Behalf of Others

Included within cash at bank and in hand is of cash held on behalf of clients. The charity does not have entitlement to these funds and a creditor of the same value has been included. At the year-end, the balance was £74,212 (2022 - £186,184).

Future Developments and Going Concern

There are plans to incrementally expand the domiciliary care service despite significant recruitment challenges during 2022/23 and to continue the work to streamline and improve business systems and processes following the merger.

A restructure of the Living Our Lives service staff team will take place in April and May 2023 and the changes will be implemented in June 2023. The ambition is to increase operational effectiveness and reduce costs.

We are also focussing on the strengthening of the partnership between Nurtrio and Navigo and will be seeking opportunities to work more closely together.

The trustees of the charity will be undertaking a thorough and positive review of all aspects of the charity's service delivery during 2023/24. The comprehensive evaluation will aim to ensure that the charity's activities are effectively meeting the needs of the objectives and communities it serves. By actively examining and refining their service delivery, the trustees are committed to maximizing the positive impact they make and furthering the charity's mission of making a difference in people's lives.

The forecast for 2023/24 is a positive one and therefore the trustees are confident that the charity is a going concern.

NURTRIO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Trustees' Responsibilities Statement

The trustees, who are also the directors of Nurtrio Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Disclosure of Information to Auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small Companies Provision Statement

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

Approved by order of the members of the board of trustees on 1 August 2023 and signed on their behalf by:

A Waterhouse
Chair of Trustees

NURTRIO LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED

Opinion

We have audited the financial statements of Nurtrio Limited (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

NURTRIO LIMITED
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

NURTRIO LIMITED
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions and from our commercial knowledge and experience of the company, the care sector in which it operates and the services it provides;
- we focused on specific laws and regulations, in particular those relevant to the provision of care services, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

NURTRIO LIMITED
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (CONTINUED)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- agreed a sample of income transactions to accurate recognition;
- verified the existence of the members and entities with which the charitable company has traded;
- reviewed accounting estimates and critical judgements; and
- tested a sample of employees for existence and accuracy of pay.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Anderson (Senior statutory auditor)

for and on behalf of

Streets Audit LLP

Chartered Accountants and Statutory Auditor

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

15 August 2023

NURTRIO LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Continuing operations 2023 £	Discontinued operations 2023 £	Total funds 2023 £	Continuing operations 2022 £	Discontinued operations 2022 £	Total funds 2022 £
Income from:									
Donations and grants	4	138,241	-	138,241	-	138,241	84,306	-	84,306
Charitable activities	5	4,826,780	-	4,826,780	-	4,826,780	3,039,967	-	3,039,967
Other trading activities	6	936,713	-	913,394	23,319	936,713	1,917	69,623	71,540
Other income	7	15,978	-	15,978	-	15,978	21,645	-	21,645
Total income		5,917,712	-	5,894,393	23,319	5,917,712	3,147,835	69,623	3,217,458
Expenditure on:									
Raising funds	8	926,242	-	894,463	31,779	926,242	500	66,351	66,851
Charitable activities	9	4,889,497	1,525	4,891,022	-	4,891,022	3,052,377	-	3,052,377
Total expenditure		5,815,739	1,525	5,785,485	31,779	5,817,264	3,052,877	66,351	3,119,228
Net income/(expenditure) before net losses on investments									
		101,973	(1,525)	108,908	(8,460)	100,448	94,958	3,272	98,230
Net losses on investments		(83,125)	-	(83,125)	-	(83,125)	-	-	-
Net movement in funds		18,848	(1,525)	25,783	(8,460)	17,323	94,958	3,272	98,230

NURTRIO LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Continuing operations 2023 £	Discontinued operations 2023 £	Total funds 2023 £	<i>Continuing operations 2022 £</i>	<i>Discontinued operations 2022 £</i>	<i>Total funds 2022 £</i>
Note								
Reconciliation of funds:								
Total funds brought forward	513,493	10,749	524,242	-	524,242	<i>426,012</i>	<i>-</i>	<i>426,012</i>
Net movement in funds	18,848	(1,525)	25,783	(8,460)	17,323	<i>94,958</i>	<i>3,272</i>	<i>98,230</i>
Total funds carried forward	532,341	9,224	550,025	(8,460)	541,565	<i>520,970</i>	<i>3,272</i>	<i>524,242</i>

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

The notes on pages 15 to 34 form part of these financial statements.

NURTRIO LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	13	-	10,503
Tangible assets	14	64,954	66,523
Investments	15	-	83,125
		<u>64,954</u>	<u>160,151</u>
Current assets			
Stocks	16	6,208	3,544
Debtors	17	798,012	305,444
Cash at bank - client account		74,212	186,184
Cash at bank and in hand		162,537	284,569
		<u>1,040,969</u>	<u>779,741</u>
Creditors: amounts falling due within one year	18	(564,358)	(415,650)
Net current assets		476,611	364,091
Total assets less current liabilities		<u>541,565</u>	<u>524,242</u>
Net assets excluding pension asset		<u>541,565</u>	<u>524,242</u>
Total net assets		<u><u>541,565</u></u>	<u><u>524,242</u></u>

NURTRIO LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Charity funds			
Restricted funds	19	9,224	10,749
Unrestricted funds	19	532,341	513,493
Total funds		541,565	524,242

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 01 August 2023 and signed on their behalf by:

A Waterhouse
Chair of Trustees

The notes on pages 15 to 34 form part of these financial statements.

NURTRIO LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash received from / (used in) operating activities	(232,474)	5,652
Cash flows from investing activities		
Purchase of tangible fixed assets	(1,530)	(946)
Purchase of investments	-	(53,125)
Net cash used in investing activities	(1,530)	(54,071)
Cash flows from financing activities		
Repayments of borrowing	-	(159,091)
Net cash provided by/(used in) financing activities	-	(159,091)
Change in cash and cash equivalents in the year	(234,004)	(207,510)
Cash and cash equivalents at the beginning of the year	470,753	678,263
Cash and cash equivalents at the end of the year	236,749	470,753

The notes on pages 15 to 34 form part of these financial statements

NURTRIO LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Nurttio Limited (formerly Care 4 All (North East Lincolnshire) Ltd) (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at the Eleanor Centre, 21 Eleanor Street, Grimsby, DN32 9EA. The charity's principal activity is the provision of care and associated services.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NURTRIO LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a reducing balance basis. Amortisation is charged at 20% on the reducing balance basis.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 20% reducing balance
Computer equipment	- 20% / 50% reducing balance
Caravan	- 10% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost represents the direct cost of the purchase of stock.

NURTRIO LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand represents monies held in current and savings accounts with instant access and petty cash.

Cash at bank - client account represents the balance in a separate bank account in the name of the charity that holds client monies which cannot be spent by the charity.

2.10 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NURTRIO LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets are recognised at cost or valuation less accumulated depreciation and any impairment. Depreciation takes place over the estimated useful life down to the assessed residual value. The carrying amount of the charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

4. Income from donations and grants

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations			
Net Assets Transferred	120,635	-	120,635
Other Donations	1,114	-	1,114
	121,749	-	121,749
Grants	16,492	-	16,492
Subtotal	16,492	-	16,492
	138,241	-	138,241

On 1 April 2022, the net assets of Navigo Extra Limited and Ace Homecare Limited were transferred to the charity.

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from donations and grants (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations			
Other Donations	139	-	139
	<u>139</u>	<u>-</u>	<u>139</u>
Grants	-	84,167	84,167
Subtotal	<u>-</u>	<u>84,167</u>	<u>84,167</u>
	<u>139</u>	<u>84,167</u>	<u>84,306</u>

5. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
PASS	121,593	121,593	84,747
Meals Plus	490,588	490,588	475,537
Supported Living	3,327,229	3,327,229	2,479,683
Home Care	783,342	783,342	-
Housing Related Support	104,028	104,028	-
	<u>4,826,780</u>	<u>4,826,780</u>	<u>3,039,967</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Employment Service	912,156	912,156	-
Payroll Services	23,319	23,319	69,623
Key Safes	1,238	1,238	1,917
	<u>936,713</u>	<u>936,713</u>	<u>71,540</u>

7. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other Incoming Resources	15,978	15,978	21,645
	<u>15,978</u>	<u>15,978</u>	<u>21,645</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Payroll Services	20,796	20,796	31,861
Key Safes	673	673	500
Staff Costs	904,773	904,773	34,490
	<u>926,242</u>	<u>926,242</u>	<u>66,851</u>

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
PASS	66,039	13,885	79,924
Meals Plus	495,967	56,019	551,986
Supported Living	2,826,713	379,061	3,205,774
Home Care	875,682	89,444	965,126
Housing Related Support	76,333	11,879	88,212
	<u>4,340,734</u>	<u>550,288</u>	<u>4,891,022</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
PASS	48,661	10,385	59,046
Meals Plus	479,045	58,276	537,321
Supported Living	2,152,132	303,878	2,456,010
	<u>2,679,838</u>	<u>372,539</u>	<u>3,052,377</u>

Analysis of direct costs

	PASS 2023 £	Meals Plus 2023 £	Supported Living 2023 £	Home Care 2023 £
Staff Costs	56,825	257,708	2,733,238	789,958
Other Direct Costs	9,214	238,259	93,475	85,724
	<u>66,039</u>	<u>495,967</u>	<u>2,826,713</u>	<u>875,682</u>

	Housing Related Support 2023 £	Total funds 2023 £
Staff Costs	72,982	3,910,711
Other Direct Costs	3,351	430,023
	<u>76,333</u>	<u>4,340,734</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>PASS 2022 £</i>	<i>Meals Plus 2022 £</i>	<i>Supported Living 2022 £</i>	<i>Home Care 2022 £</i>
Staff Costs	48,122	245,630	2,027,061	-
Other Direct Costs	539	233,415	125,071	-
	<u>48,661</u>	<u>479,045</u>	<u>2,152,132</u>	<u>-</u>

		<i>Housing Related Support 2022 £</i>	<i>Total funds 2022 £</i>
Staff Costs		-	2,320,813
Other Direct Costs		-	359,025
		<u>-</u>	<u>2,679,838</u>

Analysis of support costs

	<i>PASS 2023 £</i>	<i>Meals Plus 2023 £</i>	<i>Supported Living 2023 £</i>	<i>Home Care 2023 £</i>
Staff Costs	7,859	31,707	214,176	50,625
Other Costs	6,026	24,312	164,885	38,819
	<u>13,885</u>	<u>56,019</u>	<u>379,061</u>	<u>89,444</u>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Housing Related Support 2023 £	Total funds 2023 £
Staff Costs	6,724	311,091
Other Costs	5,155	239,197
	<u>11,879</u>	<u>550,288</u>

	<i>PASS 2022 £</i>	<i>Meals Plus 2022 £</i>	<i>Supported Living 2022 £</i>	<i>Home Care 2022 £</i>
Staff Costs	6,213	34,863	181,794	-
Other Costs	4,172	23,413	122,084	-
	<u>10,385</u>	<u>58,276</u>	<u>303,878</u>	<u>-</u>

	<i>Housing Related Support 2022 £</i>	<i>Total funds 2022 £</i>
Staff Costs	-	222,870
Other Costs	-	149,669
	<u>-</u>	<u>372,539</u>

10. Auditors' remuneration

	2023 £	2022 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>9,000</u>	<u>3,950</u>

NURTRIO LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. Staff costs

	2023	2022
	£	£
Wages and salaries	4,724,652	2,369,799
Social security costs	320,316	156,310
Contribution to defined contribution pension schemes	81,607	52,064
	<u>5,126,575</u>	<u>2,578,173</u>

The average number of persons employed by the charity during the year was as follows:

	2023	2022
	No.	No.
Total	<u>310</u>	<u>156</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity were £213,500 (2022 - £154,500).

12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no trustee expenses have been incurred (2022 - £NIL).

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Intangible assets

	Computer software £
At 1 April 2022	20,514
Disposals	(20,514)
At 31 March 2023	-
At 1 April 2022	10,011
Charge for the year	1,926
On disposals	(11,937)
At 31 March 2023	-
Net book value	
At 31 March 2023	-
<i>At 31 March 2022</i>	10,503

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Caravan £	Total £
Cost or valuation					
At 1 April 2022	30,130	7,258	42,444	45,051	124,883
Additions	-	-	1,530	-	1,530
Transfers intra group	-	6,956	23,609	-	30,565
At 31 March 2023	30,130	14,214	67,583	45,051	156,978
Depreciation					
At 1 April 2022	20,136	7,258	14,242	16,724	58,360
Charge for the year	2,499	136	10,416	2,833	15,884
Transfers intra group	-	6,413	11,367	-	17,780
At 31 March 2023	22,635	13,807	36,025	19,557	92,024
Net book value					
At 31 March 2023	7,495	407	31,558	25,494	64,954
<i>At 31 March 2022</i>	<i>9,994</i>	<i>-</i>	<i>28,202</i>	<i>28,327</i>	<i>66,523</i>

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Fixed asset investments

	Investments in subsidiary companies £
At 1 April 2022	83,125
Disposals	(83,125)
At 31 March 2023	-
Net book value	
At 31 March 2023	-
<i>At 31 March 2022</i>	<i>83,125</i>

Investments in subsidiary companies related to the charity's shareholding in Ace Homecare Limited which has been dissolved after the year-end.

16. Stocks

	2023 £	2022 £
Finished goods and goods for resale	6,208	3,544

17. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	355,338	256,764
Amounts owed by group undertakings	316,010	-
Other debtors	6,770	3,579
Prepayments and accrued income	119,894	45,101
	798,012	305,444

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	33,358	38,105
Amounts owed to group undertakings	136,187	-
Other taxation and social security	239,454	36,905
Other creditors	28,265	88,461
Accruals and deferred income	52,882	65,995
Client monies held	74,212	186,184
	564,358	415,650
	2023	2022
	£	£
Deferred income at 1 April	871	-
Resources deferred during the year	395	871
Amounts released from previous periods	(871)	-
	395	871

At the year-end, the charity had received income in advance in relation to care services.

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted Funds					
General Funds	513,493	5,917,712	(5,815,739)	(83,125)	532,341
Restricted Funds					
Garfield Weston	4,589	-	(890)	-	3,699
LEP Grant	6,160	-	(635)	-	5,525
	10,749	-	(1,525)	-	9,224
Total of Funds	524,242	5,917,712	(5,817,264)	(83,125)	541,565

Restricted Funds:

Garfield Weston - funding provided for the acquisition of vehicles. The unspent balance represents the net book value of assets at the year-end.

LEP Grant - funding provided for an IT improvement project. The unspent balance represents the net book value of assets at the year-end.

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted Funds					
General Funds	411,154	3,133,291	(3,034,702)	3,750	513,493
Restricted Funds					
Garfield Weston	6,232	-	(1,643)	-	4,589
LEP Grant	8,626	-	(2,466)	-	6,160
Infection Control Fund	-	20,699	(20,699)	-	-
Workforce Fund	-	46,124	(46,124)	-	-
Kickstart Grant	-	17,344	(13,594)	(3,750)	-
	14,858	84,167	(84,526)	(3,750)	10,749
Total of Funds	426,012	3,217,458	(3,119,228)	-	524,242

20. Summary of funds

Summary of funds - current year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
General funds	513,493	5,917,712	(5,815,739)	(83,125)	532,341
Restricted funds	10,749	-	(1,525)	-	9,224
	524,242	5,917,712	(5,817,264)	(83,125)	541,565

NURTRIO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

20. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
General funds	411,154	3,133,291	(3,034,702)	3,750	513,493
Restricted funds	14,858	84,167	(84,526)	(3,750)	10,749
	<u>426,012</u>	<u>3,217,458</u>	<u>(3,119,228)</u>	<u>-</u>	<u>524,242</u>

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	55,730	9,224	64,954
Current assets	1,040,969	-	1,040,969
Creditors due within one year	(564,358)	-	(564,358)
Total	<u>532,341</u>	<u>9,224</u>	<u>541,565</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	55,774	10,749	66,523
Intangible fixed assets	10,503	-	10,503
Fixed asset investments	83,125	-	83,125
Current assets	779,741	-	779,741
Creditors due within one year	(415,650)	-	(415,650)
Total	<u>513,493</u>	<u>10,749</u>	<u>524,242</u>

NURTRIO LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	17,323	98,230
Adjustments for:		
Depreciation charges	15,884	13,666
Amortisation charges	1,926	2,626
Loss on disposal of investment	83,125	-
Loss on the sale of intangible fixed assets	8,577	-
Decrease/(increase) in stocks	(2,664)	246
Increase in debtors	(492,568)	(43,793)
Increase/(decrease) in creditors	148,708	(65,323)
Net book value of tangible fixed assets transferred	(12,785)	-
Net cash provided by/(used in) operating activities	(232,474)	5,652

23. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	162,537	284,569
Client monies held	74,212	186,184
Total cash and cash equivalents	236,749	470,753

24. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	On transfer £	At 31 March 2023 £
Cash at bank and in hand	284,569	(272,852)	150,820	162,537
Cash at bank - client account	186,184	(111,972)	-	74,212

NURTRIO LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

25. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £81,606 (2022 - £52,064). £15,914 (2022 - £11,039) were payable to the fund at the balance sheet date and are included in creditors.

26. Operating lease commitments

At 31 March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	6,570	6,860
Later than 1 year and not later than 5 years	2,616	9,186
	<u>9,186</u>	<u>16,046</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2023	2022
	£	£
Operating lease rentals	<u>6,860</u>	<u>10,317</u>

27. Related party transactions

Navigo Health and Social Care CIC

The charity is a wholly owned subsidiary of Navigo Health and Social Care CIC.

During the year, the charity raised gross invoices to Navigo Health and Social Care CIC totalling £1,799,966. The balance owed by Navigo Health and Social Care CIC at the year-end was £316,010.

In addition, the charity received gross invoices from Navigo Health and Social Care CIC totalling £140,886. The total balance owed to Navigo Health and Social Care CIC at the year-end was £136,187.

28. Controlling party

The immediate and ultimate parent company is Navigo Health and Social Care CIC. Navigo Health and Social Care CIC is the controlling member of the charity.

Consolidated accounts can be obtained from Companies House.

NURTRIO LIMITED

England & Wales - Charity number 1146255

Accounts

**NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST
LINCOLNSHIRE) LTD)**
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

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NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	G Bacon (resigned 31 March 2022) S Beasant (resigned 31 March 2022) S Beeton (appointed 31 March 2022) A Darby (resigned 31 March 2022) T Diable (appointed 6 April 2021, resigned 31 March 2022) D Hilditch (appointed 11 January 2022, resigned 31 March 2022) K Lavery (appointed 31 March 2022) E Lewington (resigned 25 November 2021) A Morgan (appointed 31 March 2022) N Sheriden, Chair of Trustees to 31 March 2022 (resigned 31 March 2022) K Turner (appointed 31 March 2022) A Waterhouse, Chair of Trustees from 31 March 2022 (appointed 31 March 2022)
Company Registered Number	06204479
Charity Registered Number	1146255
Registered Office	Eleanor Centre 21 Eleanor Street Grimsby DN32 9EA
Company Secretary	J Barnes
Chief Executive	J Barnes
Independent Auditors	Streets Audit LLP Chartered Accountants and Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	Santander Bridle Road Bootle L30 4GB

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022.

The trustees confirm that the annual report and financial statements of the charitable company have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the charitable company qualifies as small, under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Care 4 All (North East Lincolnshire) Ltd ('the charity') changed its name on 1 April 2022 to Nurtrio Limited.

Objectives and Activities

Objects and Aims

The principal object of the charity is to provide services for vulnerable people.

The objectives of the charity as set out in the memorandum of association are:

- The relief of those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage.
- The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.
- The promotion of any other charitable purpose for the benefit of the public.

The charity's mission is to provide meaningful and bespoke support to vulnerable people, ensuring they can enjoy the best lives possible. Our mission fully reflects the purposes that the charity was set up for.

A review of the Strategic Plan took place and was finalised in December 2018. The plan looks at a 5 year period (2019 – 2024) and focuses on the following key priorities:

- Develop the Meals on Wheels Service.
- To extend service provision beyond North East Lincolnshire and adopt a regional approach.
- Maintain and Increase the Living our Lives / PASS customers and services.
- Ensure good governance and financial management.
- To strengthen the governance by involving staff member and service user participation.
- To build on and expand payroll services.
- To look for opportunities to branch out into domiciliary care services and mental health services.

The charity has in place a full range of Policies and Procedures that are adhered to.

Public Benefit

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

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and Performance

- Living Our Lives, a supported living service for people with complex disabilities who are supported in their own home 24 hours a day 365 days per year, has continued to grow incrementally. People Planner, an electronic rostering system was implemented in Living our Lives in November 2021.
- PASS, a direct payment support service, has also continued to develop incrementally, starting to accept services from children's services.
- Ace Homecare Limited ('Ace Homecare'), which was jointly owned by Navigo Health and Social Care CIC ('Navigo') and the charity moved into the Eleanor Centre and partnership working started to strengthen.
- The charity employed a Business Development Manager who worked across Ace Homecare and the charity.
- The charity continued to operate through the restrictions of the COVID-19 pandemic and, although this was very challenging on occasions, we maintained the delivery of all essential services.

Financial Review

Income has increased in the year due to an increase in Living our Lives activity with increased client numbers. Direct expenditure in providing the activity has similarly increased in particular through increased staff costs.

Policy on Reserves

The reserves policy at the charity is to hold funds between 4% and 16% of expenditure. In the current year this is between £124,769 and £499,076.

The total amount of reserves held at 31 March 2022 is £524,242 (2021 - £426,012). Included in the balance is £10,749 (2021 - £14,858) of restricted funds.

Of the total reserves, £160,151 (2021 - £122,372) can only be realised by disposing of fixed assets.

The total amount of free reserves, being total funds less restricted funds and fixed assets acquired from unrestricted funds, is £364,091 (2021 - £303,640).

Reserves are held in line with the policy.

Structure, Governance and Management

Nature of Governing Document

The charity is constituted under a Memorandum of Association and is a registered charity number 1146255. It is a company limited by guarantee, as defined by the Companies Act 2006, registered company number 06204479.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Induction and Training of Trustees

An induction pack has been created to give details on the charity and its services and their roles and responsibilities as a trustee. A visit schedule to all of the charity's sites has been developed to enable trustees to gain knowledge and understanding of the services on offer and how we operate. Individual training is sought through appropriate courses relating to the needs of the trustee.

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Arrangements for Setting Key Management Personnel Remuneration

The board of trustees is responsible for setting the salaries of the Chief Executive and other key management personnel. To do this, the board tries to ensure that our staff are paid a fair salary that is competitive within the charity sector in North East Lincolnshire, proportionate to the complexity of each role, and responsible in line with our charitable objectives.

Organisational Structure

The organisational structure consists of the board of trustees and the senior leadership team. At the year-end, the senior leadership team is comprised of the Chief Executive, PASS and Living Our Lives service manager and the finance manager.

Business decisions are made by the managers and the Chief Executive on a day to day basis and through discussion at the managers' meetings. High-level decisions or decisions that affect changes to the organisational structure, policies and procedures are taken to the board for consultation and agreement.

Major Risks and Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Funds Held as Custodian Trustee on Behalf of Others

Included within cash at bank and in hand is of cash held on behalf of clients. The charity does not have entitlement to these funds and a creditor of the same value has been included. At the year-end, the balance was £186,184 (2021 - £350,194).

Future Developments and Going Concern

A project was initiated in May 2021 to look at the formal merger of the charity, Ace Homecare and Navigo Extra Limited (a subsidiary of Navigo) The project also included the intended outcome for the charity to become part of the Navigo group as a wholly owned subsidiary. The project was supported by a project implementation group and a shadow board, consisting of representatives from the Navigo Board and the Board of Trustees.

The project has been completed which saw the charity become a subsidiary of Navigo on 31 March 2022 with the merger taking effect on 1 April 2022. The merged organisation has been retained as a registered charity, changing its name to Nurtrio Limited, with a new Board of Trustees recruited and appointed.

The forecast for 2022/23 is a positive one and therefore the trustees are confident that the charity is a going concern.

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Trustees' Responsibilities Statement

The trustees, who are also the directors of Nurtrio Limited (formerly Care 4 All (North East Lincolnshire) Ltd) for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Disclosure of Information to Auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small Companies Provision Statement

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

Approved by order of the members of the board of trustees on
and signed on their behalf by:



A Waterhouse
Chair of Trustees

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)

Opinion

We have audited the financial statements of Nurtrio Limited (formerly Care 4 All (North East Lincolnshire) Ltd) (the 'charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD) (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD) (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions and from our commercial knowledge and experience of the company, the care sector in which it operates and the services it provides;
- we focused on specific laws and regulations, in particular those relevant to the provision of care services, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD) (CONTINUED)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- verified the existence of the members and entities with which the charitable company has traded;
- reviewed accounting estimates and critical judgements; and
- tested a sample of employees for existence and accuracy of pay.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD) (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Anderson (Senior statutory auditor)

for and on behalf of

Streets Audit LLP

Chartered Accountants and Statutory Auditor

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

Date:

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and grants	4	139	84,167	84,306	60,997
Charitable activities	5	3,039,967	-	3,039,967	2,686,677
Other trading activities	6	71,540	-	71,540	70,197
Other income	7	21,645	-	21,645	23,730
Total income		3,133,291	84,167	3,217,458	2,841,601
Expenditure on:					
Raising funds	8	66,851	-	66,851	69,433
Charitable activities	9	2,967,851	84,526	3,052,377	2,605,133
Total expenditure		3,034,702	84,526	3,119,228	2,674,566
Net income / (expenditure)		98,589	(359)	98,230	167,035
Transfers between funds	20	3,750	(3,750)	-	-
Net movement in funds		102,339	(4,109)	98,230	167,035
Reconciliation of funds:					
Total funds brought forward		411,154	14,858	426,012	258,977
Net movement in funds		102,339	(4,109)	98,230	167,035
Total funds carried forward		513,493	10,749	524,242	426,012

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

The notes on pages 15 to 35 form part of these financial statements.

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	13	10,503	13,129
Tangible assets	14	66,523	79,243
Investments	15	83,125	30,000
		<u>160,151</u>	<u>122,372</u>
Current assets			
Stocks	16	3,544	3,790
Debtors	17	305,444	261,651
Cash at bank - client account		186,184	350,194
Cash at bank and in hand		284,569	328,069
		<u>779,741</u>	<u>943,704</u>
Creditors: amounts falling due within one year	18	(415,650)	(531,837)
Net current assets		<u>364,091</u>	<u>411,867</u>
Total assets less current liabilities		<u>524,242</u>	<u>534,239</u>
Creditors: amounts falling due after more than one year	19	-	(108,227)
Net assets excluding pension asset		<u>524,242</u>	<u>426,012</u>
Total net assets		<u><u>524,242</u></u>	<u><u>426,012</u></u>

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Charity funds			
Restricted funds	20	10,749	14,858
Unrestricted funds	20	513,493	411,154
Total funds		<u>524,242</u>	<u>426,012</u>

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on and signed on their behalf by:



A Waterhouse
Chair of Trustees

The notes on pages 15 to 35 form part of these financial statements.

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Cash flows from operating activities		
Net cash received from / (used in) operating activities	5,652	214,988
Cash flows from investing activities		
Purchase of tangible fixed assets	(946)	(45,672)
Purchase of investments	(53,125)	-
Net cash used in investing activities	(54,071)	(45,672)
Cash flows from financing activities		
Cash inflows from new borrowing	-	185,000
Repayments of borrowing	(159,091)	(25,909)
Net cash (used in)/provided by financing activities	(159,091)	159,091
Change in cash and cash equivalents in the year	(207,510)	328,407
Cash and cash equivalents at the beginning of the year	678,263	349,856
Cash and cash equivalents at the end of the year	470,753	678,263

The notes on pages 15 to 35 form part of these financial statements

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General Information

Nurtio Limited (formerly Care 4 All (North East Lincolnshire) Ltd) (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at the Eleanor Centre, 21 Eleanor Street, Grimsby, DN32 9EA. The charity's principal activity is the provision of care and associated services.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Nurtrio Limited (formerly Care 4 All (North East Lincolnshire) Ltd) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Consolidation

The entity has taken advantage of the exemption from preparing consolidated financial statements contained in Section 400 of the Companies Act 2006 on the basis that it is a wholly-owned subsidiary undertaking and its immediate parent prepares consolidated accounts.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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**NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a reducing balance basis.

For computer software, amortisation is charged at 20% on the reducing balance basis.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 20% reducing balance
Computer equipment	- 20% / 50% reducing balance
Caravan	- 10% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investments in joint ventures are initially recognised at cost. After recognition, under the cost model, investments in joint ventures are measured at cost less impairment.

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost represents the direct cost of the purchase of stock.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand represents monies held in current and savings accounts with instant access and petty cash.

Cash at bank - client account represents the balance in a separate bank account in the name of the charity that holds client monies which cannot be spent by the charity.

2.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.14 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets are recognised at cost or valuation less accumulated depreciation and any impairment. Depreciation takes place over the estimated useful life down to the assessed residual value.

Intangible fixed assets are recognised at cost or valuation less accumulated amortisation and any impairment. Amortisation takes place over the estimated useful life down to the assessed residual value.

The carrying amount of the charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from donations and grants

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	139	-	139
Grants	-	84,167	84,167
	<u>139</u>	<u>84,167</u>	<u>84,306</u>
	<u><u>139</u></u>	<u><u>84,167</u></u>	<u><u>84,306</u></u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	695	-	695
Grants	408	59,894	60,302
	<u>1,103</u>	<u>59,894</u>	<u>60,997</u>
	<u><u>1,103</u></u>	<u><u>59,894</u></u>	<u><u>60,997</u></u>

5. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
PASS	84,747	84,747	73,743
Meals Plus	475,537	475,537	477,032
Living Our Lives	2,479,683	2,479,683	2,135,902
	<u>3,039,967</u>	<u>3,039,967</u>	<u>2,686,677</u>
	<u><u>3,039,967</u></u>	<u><u>3,039,967</u></u>	<u><u>2,686,677</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Payroll Services	69,623	69,623	67,813
Key Safes	1,917	1,917	2,384
	<u>71,540</u>	<u>71,540</u>	<u>70,197</u>

7. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other Incoming Resources	21,645	21,645	23,730

8. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Payroll Services	31,861	31,861	33,830
Key Safes	500	500	1,472
Staff Costs	34,490	34,490	34,131
	<u>66,851</u>	<u>66,851</u>	<u>69,433</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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9. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
PASS	48,661	10,385	59,046
Meals Plus	479,045	58,276	537,321
Living Our Lives	2,152,132	303,878	2,456,010
	<u>2,679,838</u>	<u>372,539</u>	<u>3,052,377</u>

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
PASS	47,159	7,270	54,429
Meals Plus	450,468	47,019	497,487
Living Our Lives	1,842,692	210,525	2,053,217
	<u>2,340,319</u>	<u>264,814</u>	<u>2,605,133</u>

Analysis of direct costs

	PASS 2022 £	Meals Plus 2022 £	Living Our Lives 2022 £	Total funds 2022 £
Staff Costs	48,122	245,630	2,027,061	2,320,813
Other Direct Costs	539	233,415	125,071	359,025
	<u>48,661</u>	<u>479,045</u>	<u>2,152,132</u>	<u>2,679,838</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>PASS 2021 £</i>	<i>Meals Plus 2021 £</i>	<i>Living Our Lives 2021 £</i>	<i>Total funds 2021 £</i>
Staff Costs	46,871	244,988	1,822,008	2,113,867
Other Direct Costs	288	205,480	20,684	226,452
	<u>47,159</u>	<u>450,468</u>	<u>1,842,692</u>	<u>2,340,319</u>

Analysis of support costs

	<i>PASS 2022 £</i>	<i>Meals Plus 2022 £</i>	<i>Living Our Lives 2022 £</i>	<i>Total funds 2022 £</i>
Staff Costs	6,213	34,863	181,794	222,870
Other Costs	4,172	23,413	122,084	149,669
	<u>10,385</u>	<u>58,276</u>	<u>303,878</u>	<u>372,539</u>

	<i>PASS 2021 £</i>	<i>Meals Plus 2021 £</i>	<i>Living Our Lives 2021 £</i>	<i>Total funds 2021 £</i>
Staff Costs	4,339	28,064	125,657	158,060
Other Costs	2,931	18,955	84,868	106,754
	<u>7,270</u>	<u>47,019</u>	<u>210,525</u>	<u>264,814</u>

10. Auditors' remuneration

	2022 £	2021 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>3,950</u>	<u>3,950</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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11. Staff costs

	2022	2021
	£	£
Wages and salaries	2,369,799	2,122,273
Social security costs	156,310	135,072
Contribution to defined contribution pension schemes	52,064	48,713
	<u>2,578,173</u>	<u>2,306,058</u>

The average number of persons employed by the charity during the year was as follows:

	2022	2021
	No.	No.
Total	<u>156</u>	<u>141</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity were £154,500 (2021 - £121,000).

12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no trustee expenses have been incurred (2021 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Intangible assets

	Computer software £
Cost	
At 1 April 2021	20,514
At 31 March 2022	<u>20,514</u>
Amortisation	
At 1 April 2021	7,385
Charge for the year	2,626
At 31 March 2022	<u>10,011</u>
Net book value	
At 31 March 2022	<u><u>10,503</u></u>
<i>At 31 March 2021</i>	<u><u>13,129</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Other fixed assets £	Total £
Cost or valuation					
At 1 April 2021	30,130	7,258	41,498	45,051	123,937
Additions	-	-	946	-	946
At 31 March 2022	<u>30,130</u>	<u>7,258</u>	<u>42,444</u>	<u>45,051</u>	<u>124,883</u>
Depreciation					
At 1 April 2021	16,804	7,258	7,055	13,577	44,694
Charge for the year	3,332	-	7,187	3,147	13,666
At 31 March 2022	<u>20,136</u>	<u>7,258</u>	<u>14,242</u>	<u>16,724</u>	<u>58,360</u>
Net book value					
At 31 March 2022	<u>9,994</u>	<u>-</u>	<u>28,202</u>	<u>28,327</u>	<u>66,523</u>
At 31 March 2021	<u>13,326</u>	<u>-</u>	<u>34,443</u>	<u>31,474</u>	<u>79,243</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Fixed asset investments

	Investments in subsidiary companies £	Investment in joint ventures £	Total £
Cost or valuation			
At 1 April 2021	-	30,000	30,000
Additions	53,125	-	53,125
Transfers between classes	30,000	(30,000)	-
	83,125	-	83,125
At 31 March 2022			
Net book value			
At 31 March 2022	83,125	-	83,125
	-	30,000	30,000
At 31 March 2021			

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Company number	Principal activity	Class of shares	Holding
Ace Homecare Limited	04994009	Provision of care services	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Total Income £	Total Expenditure and Tax £	Loss for the Year £
Ace Homecare Limited	807,675	(827,874)	(20,199)

The net assets of the subsidiary company at the year-end were £91,516.

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16. Stocks

	2022 £	2021 £
Finished goods and goods for resale	3,544	3,790

17. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	256,764	208,400
Other debtors	3,579	2,260
Prepayments and accrued income	45,101	50,991
	<u>305,444</u>	<u>261,651</u>

18. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other loans	-	50,864
Trade creditors	38,105	24,659
Other taxation and social security	36,905	31,923
Other creditors	88,461	21,612
Accruals and deferred income	65,995	52,585
Client monies held	186,184	350,194
	<u>415,650</u>	<u>531,837</u>

	2022 £	2021 £
Resources deferred during the year	871	-

At the year-end, the charity had received income in advance in relation to caravan rental and care services.

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Other loans	-	108,227
	<u> </u>	<u> </u>

Included within the above are amounts falling due as follows:

	2022	2021
	£	£
Between one and two years		
Other loans	-	75,352
	<u> </u>	<u> </u>
Between two and five years		
Other loans	-	32,875
	<u> </u>	<u> </u>

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds	411,154	3,133,291	(3,034,702)	3,750	513,493
Restricted funds					
Garfield Weston	6,232	-	(1,643)	-	4,589
LEP Grant	8,626	-	(2,466)	-	6,160
Infection Control Fund	-	20,699	(20,699)	-	-
Workforce Fund	-	46,124	(46,124)	-	-
Kickstart Grant	-	17,344	(13,594)	(3,750)	-
	14,858	84,167	(84,526)	(3,750)	10,749
Total of funds	426,012	3,217,458	(3,119,228)	-	524,242

Material Restricted Funds:

Garfield Weston - funding provided for the acquisition of vehicles. The unspent balance represents the net book value of assets at the year-end.

LEP Grant - funding provided for an IT improvement project. The unspent balance represents the net book value of assets at the year-end.

Infection Control Fund - funding provided to support the charity to reduce the rate of COVID-19 transmission by effective infection prevention and staff testing.

Workforce Fund - funding provided to enable the charity to deliver additional staffing capacity through recruitment and retention activity.

Kickstart Grant - funding provided to enable the charity to create jobs for young people at risk of long-term unemployment.

Material Transfers:

The transfer in the year represents funding received in relation to initial set-up costs, support and training which have not been directly allocated against the funding received.

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**NOTES TO THE FINANCIAL STATEMENTS
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20. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
General Funds	249,913	2,781,707	(2,607,727)	(12,739)	411,154
Restricted funds					
Pocket Park / Humberside Youth Association	639	250	(889)	-	-
Garfield Weston	8,425	-	(2,193)	-	6,232
Meals Plus Grant	-	10,000	(18,399)	8,399	-
LEP Grant	-	9,953	(1,327)	-	8,626
Infection Control Fund	-	35,561	(39,796)	4,235	-
Workforce Fund	-	4,130	(4,235)	105	-
	9,064	59,894	(66,839)	12,739	14,858
Total of funds	258,977	2,841,601	(2,674,566)	-	426,012

21. Summary of funds

Summary of funds - current year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
General funds	411,154	3,133,291	(3,034,702)	3,750	513,493
Restricted funds	14,858	84,167	(84,526)	(3,750)	10,749
	426,012	3,217,458	(3,119,228)	-	524,242

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**NOTES TO THE FINANCIAL STATEMENTS
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21. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
General funds	249,913	2,781,707	(2,607,727)	(12,739)	411,154
Restricted funds	9,064	59,894	(66,839)	12,739	14,858
	<u>258,977</u>	<u>2,841,601</u>	<u>(2,674,566)</u>	<u>-</u>	<u>426,012</u>

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	55,774	10,749	66,523
Intangible fixed assets	10,503	-	10,503
Fixed asset investments	83,125	-	83,125
Current assets	779,741	-	779,741
Creditors due within one year	(415,650)	-	(415,650)
Total	<u>513,493</u>	<u>10,749</u>	<u>524,242</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	64,385	14,858	79,243
Intangible fixed assets	13,129	-	13,129
Fixed asset investments	30,000	-	30,000
Current assets	943,704	-	943,704
Creditors due within one year	(531,837)	-	(531,837)
Creditors due in more than one year	(108,227)	-	(108,227)
Total	<u>411,154</u>	<u>14,858</u>	<u>426,012</u>

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	<u>98,230</u>	<u>167,035</u>
Adjustments for:		
Depreciation charges	13,666	11,217
Amortisation charges	2,626	3,282
Decrease in stocks	246	1,279
Increase in debtors	(43,793)	(97,159)
Increase/(decrease) in creditors	(65,323)	129,334
Net cash provided by operating activities	<u>5,652</u>	<u>214,988</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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24. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	284,569	328,069
Client monies held	186,184	350,194
Total cash and cash equivalents	470,753	678,263

25. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	328,069	(43,500)	284,569
Debt due within 1 year	(50,864)	50,864	-
Debt due after 1 year	(108,227)	108,227	-
Cash at bank - client account	350,194	(164,010)	186,184

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

26. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £52,064 (2021 - £48,713). £11,039 (2021 - £13,365) were payable to the fund at the balance sheet date and are included in creditors.

27. Operating lease commitments

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	6,860	10,828
Later than 1 year and not later than 5 years	9,186	16,155
	<u>16,046</u>	<u>26,983</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2022 £	2021 £
Operating lease rentals	<u>10,317</u>	<u>13,945</u>

28. Related party transactions

Ace Homecare Limited

At the year-end, Ace Homecare Limited was a wholly owned subsidiary of the charity.

During the year, the charity invoiced Ace Homecare Limited for services provided by its staff for £3,033 (2021 - £nil). There was no balance outstanding at either year-end.

During the year, Ace Homecare Limited invoiced the charity for services provided by its staff for £854 (2021 - £nil). There was no balance outstanding at either year-end.

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

29. Post balance sheet events

After the balance sheet date, the trustees agreed to cease the payroll bureau offering of the charity. The effect will be a reduction in other trading activities income as well as a write-off of the intangible assets value which relates to the payroll bureau set-up.

After the balance sheet date, the trade and assets of Ace Homecare Limited and Navigo Extra Limited have been transferred to the charity.

30. Controlling party

At the year-end, the immediate and ultimate parent company is Navigo Health and Social Care CIC. Navigo Health and Social Care CIC is the controlling member of the charity.

Consolidated accounts can be obtained from Companies House.

NURTRIO LIMITED

England & Wales - Charity number 1146255

Accounts

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

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CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	G Bacon S Beasant A Darby T Diable (appointed 6 April 2021) E Lewington N Sheriden, Chair of the Board of Trustees
Company Registered Number	06204479
Charity Registered Number	1146255
Registered Office	Eleanor Centre 21 Eleanor Street Grimsby DN32 9EA
Company Secretary	J Barnes
Chief Executive	J Barnes
Independent Auditors	Streets Audit LLP Chartered Accountants and Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	Santander Bridle Road Bootle L30 4GB

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

The trustees confirm that the annual report and financial statements of the charitable company have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the charitable company qualifies as small, under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The charity is known as Care4all.

Objectives and Activities

Objects and Aims

The principal object of the charity is to provide services for vulnerable people.

The objectives of Care4all as set out in the memorandum of association are:

- The relief of those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage.
- The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.
- The promotion of any other charitable purpose for the benefit of the public.

Care4all's mission is to provide meaningful and bespoke support to vulnerable people, ensuring they can enjoy the best lives possible. Our mission fully reflects the purposes that the charity was set up for.

A review of the Strategic Plan took place and was finalised in December 2018. The plan looks at a 5 year period (2019 – 2024) and focuses on the following key priorities:

- Develop the Meals on Wheels Service.
- To extend service provision beyond North East Lincolnshire and adopt a regional approach.
- Maintain and Increase the Living our Lives / PASS customers and services.
- Ensure good governance and financial management.
- To strengthen the governance by involving staff member and service user participation.
- Manage catering services sustainability.
- To build on and expand payroll services.
- To look for opportunities to branch out into domiciliary care services and mental health services.

Care4all has in place a full range of Policies and Procedures that are adhered to.

Public Benefit

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

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and Performance

- The significant contract to deliver a payroll service to a social enterprise which commenced in April 2019.
- Living Our Lives, a supported living service for people with complex disabilities who are supported in their own home 24 hours a day 365 days per year, has continued to grow incrementally.
- The charity acquired a joint venture, ACE Homecare Limited, in October 2019.
- Development of the Changing Lives Consortium and success in being accepted onto four supported living frameworks.

Financial Review

Income has increased in the year due to an increase in Meals on Wheels and Living our Lives activity with increased client numbers in both areas. Direct expenditure in both areas has similarly increased.

Policy on Reserves

The reserves policy at the charity is to hold funds between 4% and 16% of expenditure. In the current year this is between £106,983 and £427,931.

The total amount of reserves held at 31 March 2021 is £426,012 (2020 - £258,977). Included in the balance is £14,858 (2020 - £9,064) of restricted funds.

Of the total reserves, £122,372 (2020 - £91,199) can only be realised by disposing of fixed assets.

The total amount of free reserves, being total funds less restricted funds and fixed assets acquired from unrestricted funds, is £303,640 (2020 - £167,139).

Reserves are held in line with the policy.

Structure, Governance and Management

Nature of Governing Document

The charity is constituted under a Memorandum of Association and is a registered charity number 1146255. It is a company limited by guarantee, as defined by the Companies Act 2006, registered company number 06204479.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Induction and Training of Trustees

An induction pack has been created to give details on Care4all and its services and their roles and responsibilities as a trustee. A visit schedule to all of Care4all's sites has been developed to enable trustees to gain knowledge and understanding of the services on offer and how we operate. Individual training is sought through appropriate courses relating to the needs of the trustee.

Arrangements for Setting Key Management Personnel Remuneration

The board of trustees is responsible for setting the salaries of the Chief Executive and other key management personnel. To do this, the board tries to ensure that our staff are paid a fair salary that is competitive within the charity sector in North East Lincolnshire, proportionate to the complexity of each role, and responsible in line with our charitable objectives.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Organisational Structure

The organisational structure consists of the board of trustees and the senior leadership team. At the year-end, the senior leadership team is comprised of the Chief Executive, PASS and Living Our Lives service manager and the finance manager.

Business decisions are made by the managers and the Chief Executive on a day to day basis and through discussion at the managers' meetings. High-level decisions or decisions that affect changes to the organisational structure, policies and procedures are taken to the board for consultation and agreement.

Major Risks and Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Funds Held as Custodian Trustee on Behalf of Others

Included within cash at bank and in hand is of cash held on behalf of clients. The charity does not have entitlement to these funds and a creditor of the same value has been included. At the year-end, the balance was £350,194 (2020 - £250,662).

Future Developments, Going Concern and COVID-19

March 2020 saw the introduction of unprecedented government measures to combat the COVID-19 pandemic.

The pandemic resulted in a limited number of employees being furloughed; these employees are now returned to work on an incremental basis and due to the Government's Furlough scheme, this has not resulted in significant financial hardship for the charity.

The charity has also benefited from additional income predominantly from the North East Lincolnshire Clinical Commissioning Group to support the increased resource requirements during the pandemic and the charity has received an interest free loan to support potential cash flow disruption for 12 months from the Government's Coronavirus Resilience and Recovery Fund.

In addition, the charity has experienced an increase in demand for the Meals on Wheels Service directly due to the impact of COVID-19. The charity has also seen further growth in Living our Lives; although this was planned growth rather than as a result of the pandemic.

The forecast for 2021/22 is a positive one and therefore the trustees are confident that Care4all is a going concern.

Post year-end, the board of Care4All have granted their approval for a potential merger. It is the first stage in a phased proposal which aims to ultimately unite several parties in the creation of an innovative organisation offering a diverse range of health and social care services within the local community.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Trustees' Responsibilities Statement

The trustees, who are also the directors of Care 4 All (North East Lincolnshire) Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Disclosure of Information to Auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small Companies Provision Statement

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

Approved by order of the members of the board of trustees on 25 August 2021 and signed on their behalf by:

N Sheriden
Chair of the Board of Trustees

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD

Opinion

We have audited the financial statements of Care 4 All (North East Lincolnshire) Ltd (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD (CONTINUED)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions and from our commercial knowledge and experience of the company, the care sector in which it operates and the services it provides;
- we focused on specific laws and regulations, in particular those relevant to the provision of care services, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD (CONTINUED)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- verified the existence of the members and entities with which the charitable company has traded;
- reviewed accounting estimates and critical judgements; and
- tested employee existence and accuracy of pay.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Anderson (Senior statutory auditor)

for and on behalf of

Streets Audit LLP

Chartered Accountants and Statutory Auditor

Tower House
Lucy Tower Street
Lincoln
LN1 1XW

2 September 2021

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Continuing operations 2021 £	Total funds 2021 £	Continuing operations 2020 £	Discontinued operations 2020 £	Total funds 2020 £
Income from:								
Donations and grants	4	1,103	59,894	60,997	60,997	360	-	360
Charitable activities	5	2,686,677	-	2,686,677	2,686,677	1,899,645	-	1,899,645
Other trading activities	6	70,197	-	70,197	70,197	56,628	22,757	79,385
Other income	7	23,730	-	23,730	23,730	17,932	-	17,932
Total income		2,781,707	59,894	2,841,601	2,841,601	1,974,565	22,757	1,997,322
Expenditure on:								
Raising funds	8	69,433	-	69,433	69,433	76,030	36,784	112,814
Charitable activities		2,538,294	66,839	2,605,133	2,605,133	1,894,629	-	1,894,629
Total expenditure		2,607,727	66,839	2,674,566	2,674,566	1,970,659	36,784	2,007,443
Net income/(expenditure)		173,980	(6,945)	167,035	167,035	3,906	(14,027)	(10,121)
Transfers between funds	20	(12,739)	12,739	-	-	-	-	-
Net movement in funds		161,241	5,794	167,035	167,035	3,906	(14,027)	(10,121)

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Continuing operations 2021 £	Total funds 2021 £	<i>Continuing operations 2020 £</i>	<i>Discontinued operations 2020 £</i>	<i>Total funds 2020 £</i>
Reconciliation of funds:								
Total funds brought forward		249,913	9,064	258,977	258,977	269,098	-	269,098
Net movement in funds		161,241	5,794	167,035	167,035	3,906	(14,027)	(10,121)
Total funds carried forward		411,154	14,858	426,012	426,012	273,004	(14,027)	258,977

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

The notes on pages 16 to 37 form part of these financial statements.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	13	13,129	16,411
Tangible assets	14	79,243	44,788
Investments	15	30,000	30,000
		<u>122,372</u>	<u>91,199</u>
Current assets			
Stocks	16	3,790	5,069
Debtors	17	261,651	164,492
Cash at bank - client account		350,194	250,662
Cash at bank and in hand		328,069	99,194
		<u>943,704</u>	<u>519,417</u>
Creditors: amounts falling due within one year	18	(531,837)	(351,639)
Net current assets		<u>411,867</u>	<u>167,778</u>
Total assets less current liabilities		<u>534,239</u>	<u>258,977</u>
Creditors: amounts falling due after more than one year	19	(108,227)	-
Net assets excluding pension asset		<u>426,012</u>	<u>258,977</u>
Total net assets		<u><u>426,012</u></u>	<u><u>258,977</u></u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Charity funds			
Restricted funds	20	14,858	9,064
Unrestricted funds	20	411,154	249,913
Total funds		<u>426,012</u>	<u>258,977</u>

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 25 August 2021 and signed on their behalf by:

N Sheriden
Chair of the Board of Trustees

The notes on pages 16 to 37 form part of these financial statements.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash received from / (used in) operating activities	214,988	(8,074)
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	-	1,123
Purchase of tangible fixed assets	(45,672)	(7,860)
Purchase of investments	-	(30,000)
Net cash used in investing activities	(45,672)	(36,737)
Cash flows from financing activities		
Cash inflows from new borrowing	185,000	-
Repayments of borrowing	(25,909)	-
Net cash provided by financing activities	159,091	-
Change in cash and cash equivalents in the year	328,407	(44,811)
Cash and cash equivalents at the beginning of the year	349,856	394,667
Cash and cash equivalents at the end of the year	678,263	349,856

The notes on pages 16 to 37 form part of these financial statements

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Care 4 All (North East Lincolnshire) Ltd (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at the Eleanor Centre, 21 Eleanor Street, Grimsby, DN32 9EA. The charity's principal activity is the provision of care and associated services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Care 4 All (North East Lincolnshire) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a reducing balance basis.

For computer software, amortisation is charged at 20% on the reducing balance basis.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 20% reducing balance
Computer equipment	- 20% / 50% reducing balance
Caravan	- 10% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in joint ventures are initially recognised at cost. After recognition, under the cost model, investments in joint ventures are measured at cost less impairment.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost represents the direct cost of the purchase of stock.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand represents monies held in current and savings accounts with instant access and petty cash.

Cash at bank - client account represents the balance in a separate bank account in the name of the charity that holds client monies which cannot be spent by the charity.

2.10 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets are recognised at cost or valuation less accumulated depreciation and any impairment. Depreciation takes place over the estimated useful life down to the assessed residual value.

Intangible fixed assets are recognised at cost or valuation less accumulated amortisation and any impairment. Amortisation takes place over the estimated useful life down to the assessed residual value.

The carrying amount of the charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

4. Income from donations and grants

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	695	-	695
Grants	408	59,894	60,302
	<u>1,103</u>	<u>59,894</u>	<u>60,997</u>
		<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations		<u>360</u>	<u>360</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
PASS	73,743	73,743
Meals Plus	477,032	477,032
Living Our Lives	2,135,902	2,135,902
	<u>2,686,677</u>	<u>2,686,677</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
PASS	63,787	63,787
Meals Plus	423,568	423,568
Living Our Lives	1,412,290	1,412,290
	<u>1,899,645</u>	<u>1,899,645</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Payroll Services	67,813	67,813
Key Safes	2,384	2,384
	<u>70,197</u>	<u>70,197</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Cafe - Discontinued	22,757	22,757
Payroll Services	52,809	52,809
Key Safes	3,819	3,819
	<u>79,385</u>	<u>79,385</u>

7. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £
Other Incoming Resources	23,730	23,730

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Other Incoming Resources	17,932	17,932

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £
Payroll Services	33,830	33,830
Key Safes	1,472	1,472
Staff Costs	34,131	34,131
	<u>69,433</u>	<u>69,433</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Cafe - Discontinued	10,894	10,894
Payroll Services	43,764	43,764
Key Safes	1,572	1,572
Staff Costs	56,584	56,584
	<u>112,814</u>	<u>112,814</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
PASS	47,159	7,270	54,429
Meals Plus	450,468	47,019	497,487
Living Our Lives	1,842,692	210,525	2,053,217
	<u>2,340,319</u>	<u>264,814</u>	<u>2,605,133</u>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
PASS	54,781	8,415	63,196
Meals Plus	440,776	55,876	496,652
Living Our Lives	1,148,475	186,306	1,334,781
	<u>1,644,032</u>	<u>250,597</u>	<u>1,894,629</u>

Analysis of direct costs

	PASS 2021 £	Meals Plus 2021 £	Living Our Lives 2021 £	Total funds 2021 £
Staff Costs	46,871	244,988	1,822,008	2,113,867
Other Direct Costs	288	205,480	20,684	226,452
	<u>47,159</u>	<u>450,468</u>	<u>1,842,692</u>	<u>2,340,319</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>PASS 2020 £</i>	<i>Meals Plus 2020 £</i>	<i>Living Our Lives 2020 £</i>	<i>Total funds 2020 £</i>
Staff Costs	54,303	218,953	1,106,284	1,379,540
Other Direct Costs	478	221,823	42,191	264,492
	<u>54,781</u>	<u>440,776</u>	<u>1,148,475</u>	<u>1,644,032</u>

Analysis of support costs

	PASS 2021 £	Meals Plus 2021 £	Living Our Lives 2021 £	Total funds 2021 £
Staff Costs	4,339	28,064	125,657	158,060
Other Costs	2,931	18,955	84,868	106,754
	<u>7,270</u>	<u>47,019</u>	<u>210,525</u>	<u>264,814</u>

	<i>PASS 2020 £</i>	<i>Meals Plus 2020 £</i>	<i>Living Our Lives 2020 £</i>	<i>Total funds 2020 £</i>
Staff Costs	4,858	32,257	107,554	144,669
Other Costs	3,557	23,619	78,752	105,928
	<u>8,415</u>	<u>55,876</u>	<u>186,306</u>	<u>250,597</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Auditors' remuneration

	2021 £	2020 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	3,950	3,800
Fees payable to the charity's auditor in respect of:		
All taxation advisory services not included above	-	250
All non-audit services not included above	-	2,400
	<u><u> </u></u>	<u><u> </u></u>

11. Staff costs

	2021 £	2020 £
Wages and salaries	2,122,273	1,461,050
Social security costs	135,072	88,611
Contribution to defined contribution pension schemes	48,713	31,132
	<u><u>2,306,058</u></u>	<u><u>1,580,793</u></u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Total	<u><u>141</u></u>	<u><u>111</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity were £121,000 (2020 - £110,000).

12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no trustee expenses have been incurred (2020 - £NIL).

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. Intangible assets

	Computer software £
Cost	
At 1 April 2020	20,514
At 31 March 2021	<u>20,514</u>
Amortisation	
At 1 April 2020	4,103
Charge for the year	3,282
At 31 March 2021	<u>7,385</u>
Net book value	
At 31 March 2021	<u><u>13,129</u></u>
<i>At 31 March 2020</i>	<u><u>16,411</u></u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Other fixed assets £	Total £
Cost or valuation					
At 1 April 2020	23,380	7,258	2,576	45,051	78,265
Additions	6,750	-	38,922	-	45,672
At 31 March 2021	<u>30,130</u>	<u>7,258</u>	<u>41,498</u>	<u>45,051</u>	<u>123,937</u>
Depreciation					
At 1 April 2020	14,612	7,258	1,527	10,080	33,477
Charge for the year	2,192	-	5,528	3,497	11,217
At 31 March 2021	<u>16,804</u>	<u>7,258</u>	<u>7,055</u>	<u>13,577</u>	<u>44,694</u>
Net book value					
At 31 March 2021	<u><u>13,326</u></u>	<u><u>-</u></u>	<u><u>34,443</u></u>	<u><u>31,474</u></u>	<u><u>79,243</u></u>
At 31 March 2020	<u><u>8,768</u></u>	<u><u>-</u></u>	<u><u>1,049</u></u>	<u><u>34,971</u></u>	<u><u>44,788</u></u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. Fixed asset investments

	Investment in joint ventures £
Cost or valuation	
At 1 April 2020	30,000
At 31 March 2021	<u>30,000</u>
Net book value	
At 31 March 2021	<u>30,000</u>
<i>At 31 March 2020</i>	<u>30,000</u>

Principal joint ventures

The charity owns a 50% stake in the ordinary share capital of ACE Homecare Limited, a company incorporated in England and Wales.

The latest accounts available for ACE Homecare Limited have been prepared for the year-ended 31 March 2021.

Name	Total Income for the Period £	Expenditure and Tax Charge for the Period £	Profit for the Period £
ACE Homecare Limited	973,472	907,638	65,834

The effect of including the investments in joint ventures as if they had been accounted for using the equity method would be an increase in investment value of £55,808.

16. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>3,790</u>	<u>5,069</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	208,400	126,556
Other debtors	2,260	550
Prepayments and accrued income	50,991	37,386
	<u>261,651</u>	<u>164,492</u>

18. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other loans	50,864	-
Trade creditors	24,659	35,148
Other taxation and social security	31,923	27,911
Other creditors	21,612	2,024
Accruals and deferred income	52,585	35,894
Client monies held	350,194	250,662
	<u>531,837</u>	<u>351,639</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

19. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Other loans	108,227	-

Included within the above are amounts falling due as follows:

	2021 £	2020 £
Between one and two years		
Other loans	75,352	-
Between two and five years		
Other loans	32,875	-

The disclosure above has been presented in line with the repayment terms of the loans. However, post year-end, the trustees considered the current and projected cash resources of the charity and agreed to the early repayment of loan finance in full. Loan balances have been fully repaid in June 2021.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	249,913	2,781,707	(2,607,727)	(12,739)	411,154
Restricted funds					
Pocket Park / Humberside Youth Association	639	250	(889)	-	-
Garfield Weston	8,425	-	(2,193)	-	6,232
Meals Plus Grant	-	10,000	(18,399)	8,399	-
LEP Grant	-	9,953	(1,327)	-	8,626
Infection Control Fund	-	35,561	(39,796)	4,235	-
Workforce Fund	-	4,130	(4,235)	105	-
	9,064	59,894	(66,839)	12,739	14,858
Total of funds	258,977	2,841,601	(2,674,566)	-	426,012

Material Restricted Funds:

Garfield Weston - funding provided for the acquisition of vehicles. The unspent balance represents the net book value of assets at the year-end.

LEP Grant - funding provided for an IT improvement project. The unspent balance represents the net book value of assets at the year-end.

Material Transfers:

Transfers have been recorded in the current year to bring the balances on overspent restricted funds to £nil.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

20. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds					
General Funds	233,509	1,997,322	(2,003,560)	22,642	249,913
Restricted funds					
Pocket Park / Humberside Youth Association	1,600	-	(961)	-	639
Awards for All	3,476	-	-	(3,476)	-
Fun Day	1,612	-	-	(1,612)	-
Postcode Community	10,827	-	-	(10,827)	-
Garfield Weston	11,347	-	(2,922)	-	8,425
Big Potential	6,727	-	-	(6,727)	-
	35,589	-	(3,883)	(22,642)	9,064
Total of funds	269,098	1,997,322	(2,007,443)	-	258,977

21. Summary of funds

Summary of funds - current year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
General funds	249,913	2,781,707	(2,607,727)	(12,739)	411,154
Restricted funds	9,064	59,894	(66,839)	12,739	14,858
	258,977	2,841,601	(2,674,566)	-	426,012

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

21. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
General funds	233,509	1,997,322	(2,003,560)	22,642	249,913
Restricted funds	35,589	-	(3,883)	(22,642)	9,064
	<u>269,098</u>	<u>1,997,322</u>	<u>(2,007,443)</u>	<u>-</u>	<u>258,977</u>

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	64,385	14,858	79,243
Intangible fixed assets	13,129	-	13,129
Fixed asset investments	30,000	-	30,000
Current assets	943,704	-	943,704
Creditors due within one year	(531,837)	-	(531,837)
Creditors due in more than one year	(108,227)	-	(108,227)
Total	<u>411,154</u>	<u>14,858</u>	<u>426,012</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	36,363	8,425	44,788
Intangible fixed assets	16,411	-	16,411
Fixed asset investments	30,000	-	30,000
Current assets	518,778	639	519,417
Creditors due within one year	(351,639)	-	(351,639)
Total	249,913	9,064	258,977

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	167,035	(10,121)
Adjustments for:		
Depreciation charges	11,217	9,653
Amortisation charges	3,282	4,103
Loss on the sale of fixed assets	-	1,185
Decrease/(increase) in stocks	1,279	(1,038)
Decrease/(increase) in debtors	(97,159)	459
Increase/(decrease) in creditors	129,334	(12,315)
Net cash provided by/(used in) operating activities	214,988	(8,074)

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

24. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	328,069	99,194
Client monies held	350,194	250,662
Total cash and cash equivalents	678,263	349,856

25. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	99,194	228,875	328,069
Debt due within 1 year	-	(50,864)	(50,864)
Debt due after 1 year	-	(108,227)	(108,227)
Cash at bank - client account	250,662	99,532	350,194

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

26. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £48,713 (2020 - £31,132). £13,365 (2020 - £440) were payable to the fund at the balance sheet date and are included in creditors.

27. Operating lease commitments

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	7,407	6,746
Later than 1 year and not later than 5 years	1,194	5,026
	<u>8,601</u>	<u>11,772</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2021	2020
	£	£
Operating lease rentals	<u>7,917</u>	<u>3,883</u>

28. Related party transactions

There were no related party transactions in the year which require disclosure in the financial statements.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	G Bacon S Beasant A Darby T Diable (appointed 6 April 2021) E Lewington N Sheriden, Chair of the Board of Trustees
Company Registered Number	06204479
Charity Registered Number	1146255
Registered Office	Eleanor Centre 21 Eleanor Street Grimsby DN32 9EA
Company Secretary	J Barnes
Chief Executive	J Barnes
Independent Auditors	Streets Audit LLP Chartered Accountants and Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	Santander Bridle Road Bootle L30 4GB

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

The trustees confirm that the annual report and financial statements of the charitable company have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the charitable company qualifies as small, under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The charity is known as Care4all.

Objectives and Activities

Objects and Aims

The principal object of the charity is to provide services for vulnerable people.

The objectives of Care4all as set out in the memorandum of association are:

- The relief of those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage.
- The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.
- The promotion of any other charitable purpose for the benefit of the public.

Care4all's mission is to provide meaningful and bespoke support to vulnerable people, ensuring they can enjoy the best lives possible. Our mission fully reflects the purposes that the charity was set up for.

A review of the Strategic Plan took place and was finalised in December 2018. The plan looks at a 5 year period (2019 – 2024) and focuses on the following key priorities:

- Develop the Meals on Wheels Service.
- To extend service provision beyond North East Lincolnshire and adopt a regional approach.
- Maintain and Increase the Living our Lives / PASS customers and services.
- Ensure good governance and financial management.
- To strengthen the governance by involving staff member and service user participation.
- Manage catering services sustainability.
- To build on and expand payroll services.
- To look for opportunities to branch out into domiciliary care services and mental health services.

Care4all has in place a full range of Policies and Procedures that are adhered to.

Public Benefit

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

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and Performance

- The significant contract to deliver a payroll service to a social enterprise which commenced in April 2019.
- Living Our Lives, a supported living service for people with complex disabilities who are supported in their own home 24 hours a day 365 days per year, has continued to grow incrementally.
- The charity acquired a joint venture, ACE Homecare Limited, in October 2019.
- Development of the Changing Lives Consortium and success in being accepted onto four supported living frameworks.

Financial Review

Income has increased in the year due to an increase in Meals on Wheels and Living our Lives activity with increased client numbers in both areas. Direct expenditure in both areas has similarly increased.

Policy on Reserves

The reserves policy at the charity is to hold funds between 4% and 16% of expenditure. In the current year this is between £106,983 and £427,931.

The total amount of reserves held at 31 March 2021 is £426,012 (2020 - £258,977). Included in the balance is £14,858 (2020 - £9,064) of restricted funds.

Of the total reserves, £122,372 (2020 - £91,199) can only be realised by disposing of fixed assets.

The total amount of free reserves, being total funds less restricted funds and fixed assets acquired from unrestricted funds, is £303,640 (2020 - £167,139).

Reserves are held in line with the policy.

Structure, Governance and Management

Nature of Governing Document

The charity is constituted under a Memorandum of Association and is a registered charity number 1146255. It is a company limited by guarantee, as defined by the Companies Act 2006, registered company number 06204479.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Induction and Training of Trustees

An induction pack has been created to give details on Care4all and its services and their roles and responsibilities as a trustee. A visit schedule to all of Care4all's sites has been developed to enable trustees to gain knowledge and understanding of the services on offer and how we operate. Individual training is sought through appropriate courses relating to the needs of the trustee.

Arrangements for Setting Key Management Personnel Remuneration

The board of trustees is responsible for setting the salaries of the Chief Executive and other key management personnel. To do this, the board tries to ensure that our staff are paid a fair salary that is competitive within the charity sector in North East Lincolnshire, proportionate to the complexity of each role, and responsible in line with our charitable objectives.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Organisational Structure

The organisational structure consists of the board of trustees and the senior leadership team. At the year-end, the senior leadership team is comprised of the Chief Executive, PASS and Living Our Lives service manager and the finance manager.

Business decisions are made by the managers and the Chief Executive on a day to day basis and through discussion at the managers' meetings. High-level decisions or decisions that affect changes to the organisational structure, policies and procedures are taken to the board for consultation and agreement.

Major Risks and Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Funds Held as Custodian Trustee on Behalf of Others

Included within cash at bank and in hand is of cash held on behalf of clients. The charity does not have entitlement to these funds and a creditor of the same value has been included. At the year-end, the balance was £350,194 (2020 - £250,662).

Future Developments, Going Concern and COVID-19

March 2020 saw the introduction of unprecedented government measures to combat the COVID-19 pandemic.

The pandemic resulted in a limited number of employees being furloughed; these employees are now returned to work on an incremental basis and due to the Government's Furlough scheme, this has not resulted in significant financial hardship for the charity.

The charity has also benefited from additional income predominantly from the North East Lincolnshire Clinical Commissioning Group to support the increased resource requirements during the pandemic and the charity has received an interest free loan to support potential cash flow disruption for 12 months from the Government's Coronavirus Resilience and Recovery Fund.

In addition, the charity has experienced an increase in demand for the Meals on Wheels Service directly due to the impact of COVID-19. The charity has also seen further growth in Living our Lives; although this was planned growth rather than as a result of the pandemic.

The forecast for 2021/22 is a positive one and therefore the trustees are confident that Care4all is a going concern.

Post year-end, the board of Care4All have granted their approval for a potential merger. It is the first stage in a phased proposal which aims to ultimately unite several parties in the creation of an innovative organisation offering a diverse range of health and social care services within the local community.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Trustees' Responsibilities Statement

The trustees, who are also the directors of Care 4 All (North East Lincolnshire) Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Disclosure of Information to Auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small Companies Provision Statement

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

Approved by order of the members of the board of trustees on 25 August 2021 and signed on their behalf by:

N Sheriden
Chair of the Board of Trustees

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD

Opinion

We have audited the financial statements of Care 4 All (North East Lincolnshire) Ltd (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD (CONTINUED)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions and from our commercial knowledge and experience of the company, the care sector in which it operates and the services it provides;
- we focused on specific laws and regulations, in particular those relevant to the provision of care services, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD (CONTINUED)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- verified the existence of the members and entities with which the charitable company has traded;
- reviewed accounting estimates and critical judgements; and
- tested employee existence and accuracy of pay.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Anderson (Senior statutory auditor)

for and on behalf of

Streets Audit LLP

Chartered Accountants and Statutory Auditor

Tower House
Lucy Tower Street
Lincoln
LN1 1XW

2 September 2021

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Continuing operations 2021 £	Total funds 2021 £	Continuing operations 2020 £	Discontinued operations 2020 £	Total funds 2020 £
Income from:								
Donations and grants	4	1,103	59,894	60,997	60,997	360	-	360
Charitable activities	5	2,686,677	-	2,686,677	2,686,677	1,899,645	-	1,899,645
Other trading activities	6	70,197	-	70,197	70,197	56,628	22,757	79,385
Other income	7	23,730	-	23,730	23,730	17,932	-	17,932
Total income		2,781,707	59,894	2,841,601	2,841,601	1,974,565	22,757	1,997,322
Expenditure on:								
Raising funds	8	69,433	-	69,433	69,433	76,030	36,784	112,814
Charitable activities		2,538,294	66,839	2,605,133	2,605,133	1,894,629	-	1,894,629
Total expenditure		2,607,727	66,839	2,674,566	2,674,566	1,970,659	36,784	2,007,443
Net income/(expenditure)		173,980	(6,945)	167,035	167,035	3,906	(14,027)	(10,121)
Transfers between funds	20	(12,739)	12,739	-	-	-	-	-
Net movement in funds		161,241	5,794	167,035	167,035	3,906	(14,027)	(10,121)

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Continuing operations 2021 £	Total funds 2021 £	<i>Continuing operations 2020 £</i>	<i>Discontinued operations 2020 £</i>	<i>Total funds 2020 £</i>
Reconciliation of funds:								
Total funds brought forward		249,913	9,064	258,977	258,977	269,098	-	269,098
Net movement in funds		161,241	5,794	167,035	167,035	3,906	(14,027)	(10,121)
Total funds carried forward		411,154	14,858	426,012	426,012	273,004	(14,027)	258,977

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

The notes on pages 16 to 37 form part of these financial statements.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	13	13,129	16,411
Tangible assets	14	79,243	44,788
Investments	15	30,000	30,000
		<u>122,372</u>	<u>91,199</u>
Current assets			
Stocks	16	3,790	5,069
Debtors	17	261,651	164,492
Cash at bank - client account		350,194	250,662
Cash at bank and in hand		328,069	99,194
		<u>943,704</u>	<u>519,417</u>
Creditors: amounts falling due within one year	18	(531,837)	(351,639)
Net current assets		<u>411,867</u>	<u>167,778</u>
Total assets less current liabilities		<u>534,239</u>	<u>258,977</u>
Creditors: amounts falling due after more than one year	19	(108,227)	-
Net assets excluding pension asset		<u>426,012</u>	<u>258,977</u>
Total net assets		<u><u>426,012</u></u>	<u><u>258,977</u></u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)
REGISTERED NUMBER: 06204479

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Charity funds			
Restricted funds	20	14,858	9,064
Unrestricted funds	20	411,154	249,913
Total funds		426,012	258,977

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 25 August 2021 and signed on their behalf by:

N Sheriden
Chair of the Board of Trustees

The notes on pages 16 to 37 form part of these financial statements.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash received from / (used in) operating activities	214,988	(8,074)
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	-	1,123
Purchase of tangible fixed assets	(45,672)	(7,860)
Purchase of investments	-	(30,000)
Net cash used in investing activities	(45,672)	(36,737)
Cash flows from financing activities		
Cash inflows from new borrowing	185,000	-
Repayments of borrowing	(25,909)	-
Net cash provided by financing activities	159,091	-
Change in cash and cash equivalents in the year	328,407	(44,811)
Cash and cash equivalents at the beginning of the year	349,856	394,667
Cash and cash equivalents at the end of the year	678,263	349,856

The notes on pages 16 to 37 form part of these financial statements

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Care 4 All (North East Lincolnshire) Ltd (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at the Eleanor Centre, 21 Eleanor Street, Grimsby, DN32 9EA. The charity's principal activity is the provision of care and associated services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Care 4 All (North East Lincolnshire) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a reducing balance basis.

For computer software, amortisation is charged at 20% on the reducing balance basis.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 20% reducing balance
Computer equipment	- 20% / 50% reducing balance
Caravan	- 10% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in joint ventures are initially recognised at cost. After recognition, under the cost model, investments in joint ventures are measured at cost less impairment.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost represents the direct cost of the purchase of stock.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand represents monies held in current and savings accounts with instant access and petty cash.

Cash at bank - client account represents the balance in a separate bank account in the name of the charity that holds client monies which cannot be spent by the charity.

2.10 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets are recognised at cost or valuation less accumulated depreciation and any impairment. Depreciation takes place over the estimated useful life down to the assessed residual value.

Intangible fixed assets are recognised at cost or valuation less accumulated amortisation and any impairment. Amortisation takes place over the estimated useful life down to the assessed residual value.

The carrying amount of the charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from donations and grants

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	695	-	695
Grants	408	59,894	60,302
	1,103	59,894	60,997

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	360	360
	360	360

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
PASS	73,743	73,743
Meals Plus	477,032	477,032
Living Our Lives	2,135,902	2,135,902
	<u>2,686,677</u>	<u>2,686,677</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
PASS	63,787	63,787
Meals Plus	423,568	423,568
Living Our Lives	1,412,290	1,412,290
	<u>1,899,645</u>	<u>1,899,645</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Payroll Services	67,813	67,813
Key Safes	2,384	2,384
	<u>70,197</u>	<u>70,197</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Cafe - Discontinued	22,757	22,757
Payroll Services	52,809	52,809
Key Safes	3,819	3,819
	<u>79,385</u>	<u>79,385</u>

7. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £
Other Incoming Resources	23,730	23,730

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Other Incoming Resources	17,932	17,932

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £
Payroll Services	33,830	33,830
Key Safes	1,472	1,472
Staff Costs	34,131	34,131
	<u>69,433</u>	<u>69,433</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Cafe - Discontinued	10,894	10,894
Payroll Services	43,764	43,764
Key Safes	1,572	1,572
Staff Costs	56,584	56,584
	<u>112,814</u>	<u>112,814</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
PASS	47,159	7,270	54,429
Meals Plus	450,468	47,019	497,487
Living Our Lives	1,842,692	210,525	2,053,217
	<u>2,340,319</u>	<u>264,814</u>	<u>2,605,133</u>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
PASS	54,781	8,415	63,196
Meals Plus	440,776	55,876	496,652
Living Our Lives	1,148,475	186,306	1,334,781
	<u>1,644,032</u>	<u>250,597</u>	<u>1,894,629</u>

Analysis of direct costs

	PASS 2021 £	Meals Plus 2021 £	Living Our Lives 2021 £	Total funds 2021 £
Staff Costs	46,871	244,988	1,822,008	2,113,867
Other Direct Costs	288	205,480	20,684	226,452
	<u>47,159</u>	<u>450,468</u>	<u>1,842,692</u>	<u>2,340,319</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>PASS 2020 £</i>	<i>Meals Plus 2020 £</i>	<i>Living Our Lives 2020 £</i>	<i>Total funds 2020 £</i>
Staff Costs	54,303	218,953	1,106,284	1,379,540
Other Direct Costs	478	221,823	42,191	264,492
	<u>54,781</u>	<u>440,776</u>	<u>1,148,475</u>	<u>1,644,032</u>

Analysis of support costs

	PASS 2021 £	Meals Plus 2021 £	Living Our Lives 2021 £	Total funds 2021 £
Staff Costs	4,339	28,064	125,657	158,060
Other Costs	2,931	18,955	84,868	106,754
	<u>7,270</u>	<u>47,019</u>	<u>210,525</u>	<u>264,814</u>

	<i>PASS 2020 £</i>	<i>Meals Plus 2020 £</i>	<i>Living Our Lives 2020 £</i>	<i>Total funds 2020 £</i>
Staff Costs	4,858	32,257	107,554	144,669
Other Costs	3,557	23,619	78,752	105,928
	<u>8,415</u>	<u>55,876</u>	<u>186,306</u>	<u>250,597</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Auditors' remuneration

	2021 £	2020 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	3,950	3,800
Fees payable to the charity's auditor in respect of:		
All taxation advisory services not included above	-	250
All non-audit services not included above	-	2,400
	<u><u> </u></u>	<u><u> </u></u>

11. Staff costs

	2021 £	2020 £
Wages and salaries	2,122,273	1,461,050
Social security costs	135,072	88,611
Contribution to defined contribution pension schemes	48,713	31,132
	<u><u>2,306,058</u></u>	<u><u>1,580,793</u></u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Total	<u><u>141</u></u>	<u><u>111</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity were £121,000 (2020 - £110,000).

12. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no trustee expenses have been incurred (2020 - £NIL).

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. Intangible assets

	Computer software £
Cost	
At 1 April 2020	20,514
At 31 March 2021	<u>20,514</u>
Amortisation	
At 1 April 2020	4,103
Charge for the year	3,282
At 31 March 2021	<u>7,385</u>
Net book value	
At 31 March 2021	<u><u>13,129</u></u>
<i>At 31 March 2020</i>	<u><u>16,411</u></u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
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14. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Other fixed assets £	Total £
Cost or valuation					
At 1 April 2020	23,380	7,258	2,576	45,051	78,265
Additions	6,750	-	38,922	-	45,672
At 31 March 2021	<u>30,130</u>	<u>7,258</u>	<u>41,498</u>	<u>45,051</u>	<u>123,937</u>
Depreciation					
At 1 April 2020	14,612	7,258	1,527	10,080	33,477
Charge for the year	2,192	-	5,528	3,497	11,217
At 31 March 2021	<u>16,804</u>	<u>7,258</u>	<u>7,055</u>	<u>13,577</u>	<u>44,694</u>
Net book value					
At 31 March 2021	<u><u>13,326</u></u>	<u><u>-</u></u>	<u><u>34,443</u></u>	<u><u>31,474</u></u>	<u><u>79,243</u></u>
At 31 March 2020	<u><u>8,768</u></u>	<u><u>-</u></u>	<u><u>1,049</u></u>	<u><u>34,971</u></u>	<u><u>44,788</u></u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. Fixed asset investments

	Investment in joint ventures £
Cost or valuation	
At 1 April 2020	30,000
At 31 March 2021	30,000
Net book value	
At 31 March 2021	30,000
<i>At 31 March 2020</i>	<i>30,000</i>

Principal joint ventures

The charity owns a 50% stake in the ordinary share capital of ACE Homecare Limited, a company incorporated in England and Wales.

The latest accounts available for ACE Homecare Limited have been prepared for the year-ended 31 March 2021.

Name	Total Income for the Period £	Expenditure and Tax Charge for the Period £	Profit for the Period £
ACE Homecare Limited	973,472	907,638	65,834

The effect of including the investments in joint ventures as if they had been accounted for using the equity method would be an increase in investment value of £55,808.

16. Stocks

	2021 £	2020 £
Finished goods and goods for resale	3,790	5,069

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
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17. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	208,400	126,556
Other debtors	2,260	550
Prepayments and accrued income	50,991	37,386
	<u>261,651</u>	<u>164,492</u>

18. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other loans	50,864	-
Trade creditors	24,659	35,148
Other taxation and social security	31,923	27,911
Other creditors	21,612	2,024
Accruals and deferred income	52,585	35,894
Client monies held	350,194	250,662
	<u>531,837</u>	<u>351,639</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

19. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Other loans	108,227	-

Included within the above are amounts falling due as follows:

	2021 £	2020 £
Between one and two years		
Other loans	75,352	-
Between two and five years		
Other loans	32,875	-

The disclosure above has been presented in line with the repayment terms of the loans. However, post year-end, the trustees considered the current and projected cash resources of the charity and agreed to the early repayment of loan finance in full. Loan balances have been fully repaid in June 2021.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	249,913	2,781,707	(2,607,727)	(12,739)	411,154
Restricted funds					
Pocket Park / Humberside Youth Association	639	250	(889)	-	-
Garfield Weston	8,425	-	(2,193)	-	6,232
Meals Plus Grant	-	10,000	(18,399)	8,399	-
LEP Grant	-	9,953	(1,327)	-	8,626
Infection Control Fund	-	35,561	(39,796)	4,235	-
Workforce Fund	-	4,130	(4,235)	105	-
	9,064	59,894	(66,839)	12,739	14,858
Total of funds	258,977	2,841,601	(2,674,566)	-	426,012

Material Restricted Funds:

Garfield Weston - funding provided for the acquisition of vehicles. The unspent balance represents the net book value of assets at the year-end.

LEP Grant - funding provided for an IT improvement project. The unspent balance represents the net book value of assets at the year-end.

Material Transfers:

Transfers have been recorded in the current year to bring the balances on overspent restricted funds to £nil.

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

20. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds					
General Funds	233,509	1,997,322	(2,003,560)	22,642	249,913
Restricted funds					
Pocket Park / Humberside Youth Association	1,600	-	(961)	-	639
Awards for All	3,476	-	-	(3,476)	-
Fun Day	1,612	-	-	(1,612)	-
Postcode Community	10,827	-	-	(10,827)	-
Garfield Weston	11,347	-	(2,922)	-	8,425
Big Potential	6,727	-	-	(6,727)	-
	35,589	-	(3,883)	(22,642)	9,064
Total of funds	269,098	1,997,322	(2,007,443)	-	258,977

21. Summary of funds

Summary of funds - current year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
General funds	249,913	2,781,707	(2,607,727)	(12,739)	411,154
Restricted funds	9,064	59,894	(66,839)	12,739	14,858
	258,977	2,841,601	(2,674,566)	-	426,012

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

21. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
General funds	233,509	1,997,322	(2,003,560)	22,642	249,913
Restricted funds	35,589	-	(3,883)	(22,642)	9,064
	<u>269,098</u>	<u>1,997,322</u>	<u>(2,007,443)</u>	<u>-</u>	<u>258,977</u>

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	64,385	14,858	79,243
Intangible fixed assets	13,129	-	13,129
Fixed asset investments	30,000	-	30,000
Current assets	943,704	-	943,704
Creditors due within one year	(531,837)	-	(531,837)
Creditors due in more than one year	(108,227)	-	(108,227)
Total	<u>411,154</u>	<u>14,858</u>	<u>426,012</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	36,363	8,425	44,788
Intangible fixed assets	16,411	-	16,411
Fixed asset investments	30,000	-	30,000
Current assets	518,778	639	519,417
Creditors due within one year	(351,639)	-	(351,639)
Total	249,913	9,064	258,977

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	167,035	(10,121)
Adjustments for:		
Depreciation charges	11,217	9,653
Amortisation charges	3,282	4,103
Loss on the sale of fixed assets	-	1,185
Decrease/(increase) in stocks	1,279	(1,038)
Decrease/(increase) in debtors	(97,159)	459
Increase/(decrease) in creditors	129,334	(12,315)
Net cash provided by/(used in) operating activities	214,988	(8,074)

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

24. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	328,069	99,194
Client monies held	350,194	250,662
Total cash and cash equivalents	678,263	349,856

25. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	99,194	228,875	328,069
Debt due within 1 year	-	(50,864)	(50,864)
Debt due after 1 year	-	(108,227)	(108,227)
Cash at bank - client account	250,662	99,532	350,194

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

26. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £48,713 (2020 - £31,132). £13,365 (2020 - £440) were payable to the fund at the balance sheet date and are included in creditors.

27. Operating lease commitments

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	7,407	6,746
Later than 1 year and not later than 5 years	1,194	5,026
	<u>8,601</u>	<u>11,772</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2021	2020
	£	£
Operating lease rentals	<u>7,917</u>	<u>3,883</u>

28. Related party transactions

There were no related party transactions in the year which require disclosure in the financial statements.



Care 4 All (North East Lincolnshire) Ltd

Report to Trustees

Audit for the Year Ended 31 March 2021

Care 4 All (North East Lincolnshire) Ltd

Report to Trustees

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Care 4 All (North East Lincolnshire) Ltd

Report to Trustees

1 Summary

1.1 Communications Required by Auditing Standards

We have audited the statutory accounts of Care 4 All (North East Lincolnshire) Ltd (“Care 4 All”) for the year ended 31 March 2021 in accordance with the terms of our engagement letter. We draw your attention to the following points, as required by auditing standards.

a) **Qualitative aspects of the company’s accounting practices and financial reporting**

We have no comments to make concerning the qualitative aspects of the charitable company’s accounting practices and financial reporting.

b) **Adjusted and unadjusted misstatements**

Section 6 of this report details the agreed adjustments made to the financial statements during the course of the audit. We would welcome your formal confirmation to these adjustments being made.

Section 7 of this report documents the potential misstatements identified during the course of the audit. We would welcome your confirmation that you do not wish to adjust the financial statements for these items, together with your reasoning.

c) **Material weaknesses in the accounting and internal control systems**

As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the accounts. Section 4 of this report contains details of areas which were identified during the course of the audit and our recommendations. It is not intended to be a full list of all potential weaknesses that may be present in your systems. In addition our review for audit purposes will not be as detailed as a dedicated internal audit function.

d) **Letter of representation**

Appendix 1 to this report contains our proposed letter of representation. There are currently no specific additional representations included. We would be grateful if you could review this letter and let us know if there are any areas you wish to query.

We will require the letter of representation to be signed by all of the trustees responsible for the financial governance of the charity. Alternatively, we will require a copy of the board minute which documents the trustees’ consideration and acceptance of its contents.

e) **Expected modifications to the auditor’s report**

Subject to the appropriate discussion / resolution of the points raised in Section 3 below and receiving all the remaining confirmations, we do not propose to modify the audit report.

f) **Other matters required by Auditing Standards to be communicated**

There are no other matters that we are required by auditing standards to communicate to you.

Care 4 All (North East Lincolnshire) Ltd

Report to Trustees

1.1 Communications Required by Auditing Standards continued

g) Other relevant matters relating to the audit

We provide accounting services to the company in addition to acting as auditors. We wish to confirm to you that in our opinion the provision of such services does not affect our independence as the additional services provided are of a routine compliance nature and the Board takes any decisions where judgement is required. The financial statements are also subject to review by a manager or partner who is independent of the audit team.

In addition, we note that any taxation matters will be dealt with by our tax department independently of the audit team.

1.2 Outstanding Documentation

We draw your attention to the following matters will need to be addressed in advance of the audit being signed off:

1. The signed letter of representation.
2. The final wording for inclusion in the trustees' report.
3. Discussion of the matters included in this report.

1.3 Conduct of the Audit

We would like to take this opportunity to thank Andrea Wilson for her timely replies and provision of information during the audit which was gratefully appreciated.

1.4 Purposes of the Report

Please note that this report has been prepared for the sole use of Care 4 All. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

Care 4 All (North East Lincolnshire) Ltd

Report to Trustees

2 Results for the Year

Income and Expenditure:

Total incoming resources for the year have increased from £1,997,300 for 2019/20 to £2,841,600 in 2020/21.

The main growth area has been Care Services which has seen a large increase in uptake in the year, with Meals on Wheels also seeing a reasonable increase.

The only significant reduction in income is in café income as activity fully ceased in the prior year, therefore there is no income in the 2020/21 financial statements compared to £22,800 in 2019/20.

Expenditure for the year has also increased in line with incoming resources with the main increase being in payroll costs relating to Care Services, which is as expected considering the increased number of staff employed by the charity.

Overall, the SoFA shows a surplus for the year of £167,035 compared to the deficit of £10,121 for 2019/20.

Balance Sheet:

The main balance sheet changes are the increases in both cash and creditors due to the new loan finance in the year as well as an increase in fixed assets due to an IT system upgrade project and the purchase of new laptops.

Debtors have seen a reasonable increase in the year, mainly due to an increase in trade debtors. Trade debtors have increased 40% in 2020/21 compared to 2019/20, which is to be expected when considering the large increase in income, particularly in Care Services. Prepayments have seen a small decrease due to vehicle insurance not being invoiced prior to the year-end. Accrued income has increased in line with the increase in Care Service income, as well as March 2021 Navigo Extra disbursements being invoiced post year-end.

Creditors have largely increased in the year overall. In addition to the loan finance discussed above, the other main points to highlight are:

- The PASS creditor for client money held has seen a large increase of £100,000 in the year.
- Accruals has increased due to an increased payroll accrual for March 2021, which is to be expected given the large increase in staff numbers in 2020/21 compared to 2019/20.

Cashflow Statement:

The cashflow statement shows an overall increase in cash during the year. The charity has generated a significant amount of cash from its operations of approximately £215,000 as well as receiving net cash from the new loans / repayments of £159,091.

Care 4 All (North East Lincolnshire) Ltd

Report to Trustees

3 Matters Arising from the Audit

The following areas are considered to be the key audit issues that arose during the year, and should be reviewed by management to ensure that these conclusions are in accordance with their understanding.

3.1 Standard Audit Risks per Auditing Standards

3.1.1 Management Override of Controls

Our audit work has not identified any instances where management have overridden the controls in place.

3.1.2 Fraud in Relation to Revenue Recognition

No instances were identified which suggested the fraudulent recognition of revenue in the financial statements.

Our testing did identify that the grant received towards the IT project during the year had been deferred to be recognised as depreciation was charged. However, the Charity SORP requires capital grants to be recognised in full with depreciation expenditure allocated against the relevant fund balance. Additional income of £8,626 has been recognised with a separate line included in the funds analysis within restricted funds.

In terms of our testing undertaken, we would note the following for reference:

Living Our Lives – we undertook a detailed review of the income recognised in the year for a sample of service users with no significant issues being noted.

PASS – income recognition has been reviewed and agreed for a sample of service users.

3.2 Other Specific Risks / Key Areas Affecting the Audit:

3.2.1 Related Parties

Our audit work did not identify any transactions or balances with related parties that meet the criteria within accounting standards that would require disclosure in the financial statements.

A number of copies of annual declarations covering 2020/21 were outstanding at initial completion of the audit work. We would remind trustees that declarations should be made annually as part of the charity's conflict of interest policy document.

3.2.2 Payroll

As payroll is the largest single cost to the charity, we consider payroll to be a key area. We have agreed that the payroll costs (gross, national insurance and pension) are in line with the payroll records for the year.

It was noted in the previous year that the employers NI allowance had not been claimed. On review for the current year, the employers NI allowance of £4,000 has been accurately claimed. It was also noted in the previous year that the payroll accrual did not include any employers on costs which has been rectified in the current year accrual.

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The payroll disclosures in the accounts have been fully agreed by reference to the payroll records for the year. This includes the staff numbers disclosure on the headcount basis. The disclosure has been given as a total rather than split by activity which is consistent with previous years.

Finally, our work on the payroll systems identified that deductions have been accurately taken in the year.

3.2.3 Trade Debtors

Given the issues identified in previous years and separate assignment undertaken in relation to sales ledger balances, we considered trade debtors to be a key area requiring additional scrutiny. The sample of balances tested was agreed as mostly settled post year-end.

We also reviewed the level of aged balances and the level of credit balances on the sales ledger. Details of this review are as follows:

- Aged balances have greatly reduced and at the year-end there were £393.56 of debts older than 120 days, which is not considered significant to the financial statements, and therefore a provision has not been considered.
- A large credit balance of £3,578 was identified on the sales ledger as relating to one person who received regular care. This person had their care temporarily stopped due to Covid-19. However, direct payments continued meaning a credit balance built up. This has started to reduce post year-end as care has restarted and the payments in advance are being utilised.

3.2.4 Going Concern and COVID-19

Given the ongoing COVID-19 pandemic, we are considering going concern to be a key area on all of our audits. We have reviewed the effect of the pandemic on the charity as well as reviewing the budgets for 2021/22 and year-to-date management accounts.

We note the limited number of employees that have been placed on furlough on the basis that the main activities of the charity have continued during the pandemic and in some areas seen an increase in demand.

In addition, we note the positive budget presented for 2021/22 and our review of the May management accounts show a surplus for the two months reviewed in 2021/22.

We are therefore of the opinion that there are no financial issues that would indicate that the charity will not remain a going concern.

In terms of referencing COVID-19 in the accounts, the trustees may wish to include a positive reference that care services have continued to operate during the year despite the effects of the pandemic and will continue to operate post year-end.

Separately, we continue to note the references to a merger with Navigo CIC in the meeting minutes. We accept that there is no formal agreement currently in place such that any disclosure is required in the financial statements but we welcome discussion to assist with our conclusions / disclosures in relation to the charity.

Care 4 All (North East Lincolnshire) Ltd

Report to Trustees

3.3 Other Points Arising from the Audit:

3.3.1 Joint Venture

In the prior year, we agreed the valuation basis of the joint venture using the cost basis and the draft accounts continue to show the value of the investment at £30,000.

As a result, disclosure is required of the potential effect should the investment be valued using the equity method which is based on the ACE Homecare Ltd financial statements for the year ended 31 March 2021 received.

3.3.2 Loans Disclosure

The disclosures in the financial statements are presented in line with the repayment terms in the loan agreements as expected at the year-end. We were informed during the audit that post year-end it was agreed for the loans to be repaid early. We agreed that reasonable disclosure of this has been given of the trustees decision taken in relation to the settlement of the loan balances.

4 Systems and Controls

As part of our audit we are required by auditing standards to review the main systems and controls operated by the charity and report any weaknesses to those charged with governance. Our procedures are designed primarily with a view to the expression of an opinion on the accounts. Our comments cannot therefore be expected to include all possible improvements in the internal controls that an internal audit function / detailed review may identify.

We are aware of the change in finance responsibility with the employment of Andrea and other finance staff. The systems and controls of the charity were reviewed during 2020/21 with updates and improvements implemented where required. Our audit work noted the significant improvements in the systems and controls and we can report that no systems or controls issues came to light during the audit work.

We do note in passing that the balance of £830 relating to the historic pension issue remains included in creditors subject to review.

5 Taxation

Per HMRC, the charity is exempt from filing a tax return for the year ended 31 March 2021.

Trading income for the year per the accounts is less than £80,000 and less than 25% of total income. Any profits are therefore exempt from tax.

6 Post Management Accounts Adjustments

Other than the adjustment to recognise additional income discussed in Section 3.1.2 above, no other adjustments have been made to the management accounts received. As a result of the adjustment, the surplus reported is £8,626 greater than that per the management accounts.

7 Unadjusted Misstatements

During the audit, there were no non-trivial unadjusted misstatements identified during the audit. For the purposes of the audit, trivial was set at £2,500.

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Report to Trustees

Appendix 1

[to be printed on charity headed paper]

Streets Audit LLP
Tower House
Lucy Tower Street
Lincoln
LN1 1XW

(date)

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of the charitable company for the year ended 31 March 2021.

We confirm that the following representations are made to the best of our knowledge and belief, having made appropriate enquiries of other trustees / directors, management and staff with relevant knowledge and experience and, where appropriate, inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you:-

- 1) We have fulfilled our responsibilities as trustees under the Charities Act 2011 and directors under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework, being FRS 102 and the FRS 102 Charity SORP, and for making accurate representations to you as auditors.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We further confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve the financial statements.

- 2) We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. We confirm all other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We confirm that we have given you unrestricted access to persons within the charitable company in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit. The financial statements are free from material misstatements, including omissions.
- 3) We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
- 4) We confirm that the charitable company had no other liabilities or contingent liabilities other than those disclosed in the financial statements.
- 5) We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

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Report to Trustees

- 6) We confirm that the charitable company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the company) for trustees / directors, nor to provide guarantees of any kind, including providing security for such matters, except as disclosed in the financial statements.
- 7) We confirm that we have disclosed to you the identity of the charitable company's related parties and all related party relationships and transactions of which we are aware and they have been appropriately accounted for and disclosed in the financial statements in accordance with the applicable financial reporting framework as specified in point 1 above. We confirm that we are not aware of any further related party matters that require disclosure.

We confirm that we are aware that a related party of the charitable company includes a person or organisation which either (directly or indirectly) controls, has a joint control of, or significantly influences the charitable company or vice versa and as a result will include: members (as a guide with more than 20% of the voting rights), trustees/directors, other key management, close family and other business interests of these.

We confirm that we are aware that close family are those family members who may be expected to influence, or be influenced by, that person and include: that person's children and spouse or domestic partner; children of that person's spouse or domestic partner; and dependants of that person or that person's spouse or domestic partner.

- 8) We confirm the charitable company has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
- 9) We confirm that the charitable company has not contracted for any capital expenditure other than as disclosed in the financial statements.
- 10) We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- 11) We confirm that we are not aware of any possible or actual instances of non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its business and which are central to the charitable company's ability to conduct its business and the charitable company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- 12) We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment of the risk of fraud with the charitable company.
- 13) We confirm that there have been no actual or suspected instances of fraud, or other irregularities, involving trustees, management or employees who have a significant role in internal control, or others where the fraud, or other irregularity, could have a material effect on the financial statements. We further confirm that we are not aware of any allegations of fraud, or suspected fraud, or other irregularities affecting the company's financial statements communicated to us by former trustees, employees, former employees, analysts, regulators or others.

Care 4 All (North East Lincolnshire) Ltd

Report to Trustees

- 14) We confirm that, in our opinion, the charitable company's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date on which the financial statements will be approved.
- 15) We acknowledge the weaknesses in our systems and controls highlighted during the audit and we will implement the changes agreed with you, where applicable.
- 16) We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 17) We have not received any reports in respect of fraud and error from the service organisation.
- 18) We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes or specifically designated for particular purposes by the Trustees, have been notified to you and correctly disclosed in the financial statements. We further confirm that there have been no breaches of terms or conditions during the period regarding the application of such income.
- 19) We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
- 20) We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
 - so far as each trustee / director is aware, there is no relevant audit information of which you as auditors are unaware; and
 - each trustee / director has taken all the steps they ought have taken as a trustee/director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Name

Date