
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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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.

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)

2.7 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	360	360
	<u>360</u>	<u>360</u>

CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD
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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
	<hr/> 69,433 <hr/>	<hr/> 69,433 <hr/>

	<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
	<hr/> 112,814 <hr/>	<hr/> 112,814 <hr/>

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>

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>2,306,058</u>	<u>1,580,793</u>

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

	2021 No.	2020 No.
Total	<u>141</u>	<u>111</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	-
	<u><u> </u></u>	<u><u> </u></u>

Included within the above are amounts falling due as follows:

	2021	2020
	£	£
Between one and two years		
Other loans	75,352	-
	<u><u> </u></u>	<u><u> </u></u>
Between two and five years		
Other loans	32,875	-
	<u><u> </u></u>	<u><u> </u></u>

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
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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
(A company limited by guarantee)

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	360	360
	<u>360</u>	<u>360</u>

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

**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

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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
	<hr/> 69,433 <hr/>	<hr/> 69,433 <hr/>

	<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
	<hr/> 112,814 <hr/>	<hr/> 112,814 <hr/>

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>

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>2,306,058</u>	<u>1,580,793</u>

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

	2021 No.	2020 No.
Total	<u>141</u>	<u>111</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>

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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
(A company limited by guarantee)

**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.

Care 4 All (North East Lincolnshire) Ltd

Report to Trustees

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