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

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

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

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

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

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

Objectives and Activities

Objects and Aims

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

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

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

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

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

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

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

Public Benefit

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

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

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

Achievements and Performance

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

Financial Review

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

Policy on Reserves

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

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

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

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

Reserves are held in line with the policy.

Structure, Governance and Management

Nature of Governing Document

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

Recruitment and Appointment of Trustees

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

Induction and Training of Trustees

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

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

Arrangements for Setting Key Management Personnel Remuneration

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

Organisational Structure

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

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

Major Risks and Risk Management

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

Funds Held as Custodian Trustee on Behalf of Others

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

Future Developments and Going Concern

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

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

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

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Trustees' Responsibilities Statement

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Disclosure of Information to Auditor

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

Small Companies Provision Statement

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

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



A Waterhouse
Chair of Trustees

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

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

Robert Anderson (Senior statutory auditor)

for and on behalf of

Streets Audit LLP

Chartered Accountants and Statutory Auditor

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

Date:

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

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2022

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

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

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

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

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



A Waterhouse
Chair of Trustees

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

NURTRIO LIMITED (FORMERLY CARE 4 ALL (NORTH EAST LINCOLNSHIRE) LTD)
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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

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

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

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

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

1. General Information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Consolidation

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

2.3 Income

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

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

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

2.4 Expenditure

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

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

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

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

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Intangible assets and amortisation

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

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

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

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

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

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

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

2. Accounting policies (continued)

2.7 Investments

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

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

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

2.8 Stocks

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

2.9 Debtors

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

2.10 Cash at bank and in hand

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

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

2.11 Liabilities

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

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

2.12 Financial instruments

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

2.13 Operating leases

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

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2. Accounting policies (continued)

2.14 Pensions

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

2.15 Fund accounting

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

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

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

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

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

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

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4. Income from donations and grants

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

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

5. Income from charitable activities

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

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6. Income from other trading activities

Income from non charitable trading activities

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

7. Other incoming resources

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

8. Expenditure on raising funds

Other trading expenses

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

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

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

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

Analysis of direct costs

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

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

Analysis of direct costs (continued)

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

Analysis of support costs

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

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

10. Auditors' remuneration

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

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11. Staff costs

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

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

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

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

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

12. Trustees' remuneration and expenses

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Intangible assets

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

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

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

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15. Fixed asset investments

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

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

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

The financial results of the subsidiary for the year were:

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

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

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16. Stocks

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

17. Debtors

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

18. Creditors: Amounts falling due within one year

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

	2022 £	2021 £
Resources deferred during the year	871	-

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

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19. Creditors: Amounts falling due after more than one year

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

Included within the above are amounts falling due as follows:

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

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**NOTES TO THE FINANCIAL STATEMENTS
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20. Statement of funds

Statement of funds - current year

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

Material Restricted Funds:

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

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

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

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

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

Material Transfers:

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

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

Statement of funds - prior year

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

21. Summary of funds

Summary of funds - current year

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

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

Summary of funds - prior year

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

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

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

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

25. Analysis of changes in net debt

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

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26. Pension commitments

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

27. Operating lease commitments

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

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

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

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

28. Related party transactions

Ace Homecare Limited

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

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

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

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29. Post balance sheet events

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

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

30. Controlling party

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

Consolidated accounts can be obtained from Companies House.