

THE ALEX GROUP

England & Wales · Charity number 1159263

Details

Other names	ROUGH LEE HOME
Status	Registered
Legal form	CIO
Registered	2014-11-18
Register	View on the Charity Commission register

Contact

Address	Rough Lee Home Rough Lee Road Accrington BB5 2LN
Phone	01254 393152
Email	andrea.buckley@roughleehome.org.uk
Website	http://www.roughleehome.org.uk

Activities

Objects: THE RELIEF AND REHABILITATE MEN WOMEN AND CHILDREN REGARDLESS OF CREED WHO ARE PHYSICALLY HANDICAPPED

Activities: We provide residential care for people age 18-65 with disabilities who require 24 hour support. This is suitable for people who no longer can live on their own or in supported living, or for people who have been supported by their carer and it has become too difficult for them to continue caring for them. we also offer day care and respite care.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Blackburn With Darwen
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£933,961	£898,702	£755,119	20
2024-03-31	£856,475	£891,414	£719,860	20
2023-03-31	£750,951	£736,756	£754,799	18
2022-03-31	£721,014	£691,807	£740,604	19
2021-03-31	£816,512	£630,364	£711,397	19

Trustees

Name	Role	Appointed
JAMES ANTHONY LIVESEY	Chair	2013-02-18
Angela Marie Tuohey		2022-01-18
Christopher Chaplow		2023-07-10
DAVID CAIN		2013-09-11
Erica Newell		2025-02-20
JOHN CAIN		2020-07-29
SANDRA EDWARDS		2013-02-18
SIMON WALSH		2020-06-09
Sean Gaughan		2025-02-20

THE ALEX GROUP

England & Wales - Charity number 1159263

Accounts

Charity registration number 1159263

THE ALEX GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE ALEX GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J A Livesey D Cain S Walsh S Edwards A M Tuohey J Cain C Chaplow E Newell S Gaughan	(Appointed 20 February 2025) (Appointed 20 February 2025)
Charity number (England and Wales)	1159263	
Company number	CE003284	
Principal address	Rough Lee Home Rough Lee Road Accrington Lancashire BB5 2LR	
Registered office	Rough Lee Home Rough Lee Road Accrington Lancashire BB5 2LR	
Independent examiner	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB	

THE ALEX GROUP

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THE ALEX GROUP

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

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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).

Objectives and activities

In setting objectives and planning for activities, the Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The principal objective of the charity is to provide 24-hour support to residents with physical disabilities. To this end, the charity has established a family type home consisting of suitable residential accommodation available for life, or if appropriate, respite care, giving the residents such facilities as to enable them to engage in fruitful activities to enhance their individual potential.

Strategies for achieving objectives

The Trustees place great emphasis upon ensuring the accommodation provided is of such a quality as to make the residents feel they are at home living in a family environment whilst having all the necessary facilities to support their particular physical needs and receiving a high standard of care. A full programme of social and intellectual activities is provided to ensure the residents feel fulfilled and content.

We continue to seek to recruit members to the Trustee team who can add value and in addition seek suitable volunteers to support the team and residents.

The Trustees are continually committed to ensuring the highest level of regulatory compliance and work closely with the Home Manager to improve systems and procedures in this regard.

Achievements and performance

Charitable activities

The home is an active and vibrant facility for our disabled adult residents many of which have been in the home for many years. The philosophy is very much a home from home and our energies are directed at making it the best it can be and a stable and loving environment. Eight of the rooms now have en-suite facilities and both shared rooms have been adapted to individual bedrooms.

The Staff under the leadership of Andrea Logan and her Deputy Lisa McNally are qualified and experienced. The team ensure a secure and supportive care environment for our residents and we have achieved and maintained a "Good" Care Quality Commission rating in all five areas.

Investment performance

The investment policy of the charity is to invest the available funds to maximise the return to the charity while at the same time keeping the funds as safe and secure as possible. Interest received for the year was £9,679 (2024 - £9,896).

Factors relevant to achieve objectives

The charity continues to be dependent upon the continued placing of residents in the home by the local authority and the Trustees and Management continue their efforts to seek fees which reflect the quality of care and the increasingly complex demands of residents.

The Trustees continue the tough task of balancing the books in a very challenging environment with an increasing cost base, an extremely tough regulatory and compliance regime and the ongoing need to invest in the Homes infrastructure.

THE ALEX GROUP

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

Financial review

The Trustees aim to maintain free reserves at current levels to provide financial protection in the increasingly uncertain commercial environment. It is also necessary to retain funds for the ongoing renovation, modernisation and improvement of facilities to ensure that the Charity can continue to provide excellent standards of care to the residents of the home. The potential under occupation which may occur as a result of the increasing time lag in filling resident vacancies continues to give cause for concern in that home expenses costs will continue to rise whilst income may remain relatively static. In view of these circumstances the Trustees feel that reserves of £210,000 must be held as a minimum. This is the expected outgoings for a period of 3 months should the home be unoccupied. The Trustees feel that this length of time would be sufficient to fill any vacancies.

General trustee and management plans

The long-term benefit of the residents and the long term future of Rough Lee Home are, and will be, the focus in all of our meetings.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J A Livesey

D Cain

S Walsh

T O'Kane

(Resigned 20 February 2025)

A Anderson

(Resigned 20 February 2025)

S Edwards

A M Tuohey

J Holt

(Resigned 20 February 2025)

J Cain

C Chaplow

E Newell

(Appointed 20 February 2025)

S Gaughan

(Appointed 20 February 2025)

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed. The charity is always ready to welcome new trustees who have the experience, empathy and knowledge of the charity and are willing to play an active role in promoting its success and development.

A council made up of appointed Trustees and elected members meet four times a year to administer the charity. The chief executive officer during the year ended 31 March 2025, and on the date this report was approved, was Mr J A Livesey.

The Trustees take responsibility for ensuring that they have skills and knowledge required to fulfil their roles efficiently and effectively. Wherever appropriate they will be supported by encouragement, guidance and training.

The Trustee Committee holds regular meetings and annually reviews pay and remuneration for staff including performance issues and review of the Home Manager and Deputy.

THE ALEX GROUP

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

The Trustees regularly assess the major risks to which the charity is exposed, have reviewed those risks and established systems and procedures to manage those risks and are satisfied that the current systems in place mitigate exposure to the major risks albeit they are constantly under review. The primary risks identified are as follows:

1. To ensure that the home remains financially sound and robust systems and procedures are in place to maintain strong financial control.
2. To ensure that the home is fully compliant with all relevant legislation and provides the highest levels of care.

The trustees report was approved by the Board of Trustees.

James Livesey

J A Livesey
Trustee

11 November 2025

THE ALEX GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ALEX GROUP

I report to the trustees on my examination of the financial statements of The Alex Group (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



Dean Rodgers ACA
PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

Dated: 28/11/2025
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THE ALEX GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	2	9,307	3,152
Charitable activities	3	907,331	820,742
Other trading activities	4	7,544	7,366
Investments	5	9,679	9,896
Other income	6	100	15,319
Total income		933,961	856,475
Expenditure on:			
Charitable activities	7	898,178	891,117
Other expenditure	12	524	297
Total expenditure		898,702	891,414
Net income/(expenditure) and movement in funds		35,259	(34,939)
Reconciliation of funds:			
Fund balances at 1 April 2024		719,860	754,799
Fund balances at 31 March 2025		755,119	719,860

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

THE ALEX GROUP

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		560,246		564,645
Current assets					
Debtors	15	48,459		24,859	
Cash at bank and in hand		208,656		180,504	
		<u>257,115</u>		<u>205,363</u>	
Creditors: amounts falling due within one year	16	<u>(62,242)</u>		<u>(50,148)</u>	
Net current assets			<u>194,873</u>		<u>155,215</u>
Total assets less current liabilities			<u>755,119</u>		<u>719,860</u>
The funds of the charity					
Unrestricted funds	18		<u>755,119</u>		<u>719,860</u>
			<u>755,119</u>		<u>719,860</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 11 November 2025

James Livesey

J A Livesey
Trustee

Company registration number CE003284 (England and Wales)

THE ALEX GROUP

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		31,087		(42,991)
Investing activities					
Purchase of tangible fixed assets		(12,614)		(60,967)	
Proceeds from disposal of tangible fixed assets		-		4,200	
Investment income received		9,679		9,896	
Net cash used in investing activities			(2,935)		(46,871)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			28,152		(89,862)
Cash and cash equivalents at beginning of year			180,504		270,366
Cash and cash equivalents at end of year			<u>208,656</u>		<u>180,504</u>

THE ALEX GROUP

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

1 Accounting policies

Charity information

The Alex Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Rough Lee Home, Rough Lee Road, Accrington, Lancashire, BB5 2LR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants of a revenue nature are recognised in profit or loss as and when they are received. Grants of a revenue nature for which there are no future performance-related conditions and costs are recognised as income in the period in which they become receivable.

1.4 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.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% to 20% on cost
Fixtures and fittings	20% on reducing balance
Computers	20% on reducing balance
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.7 Taxation

The charity is exempt from tax on its charitable activities.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	9,307	3,152

3 Charitable activities

	Caring for Residents	Caring for Residents
	2025	2024
	£	£
Services provided under contract	899,531	808,742
Sales of services by beneficiaries	-	4,200
Charitable rental income	7,800	7,800
	<u>907,331</u>	<u>820,742</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising events	-	255
Letting and licensing arrangements	7,544	7,111
Other trading activities	<u>7,544</u>	<u>7,366</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	9,679	9,896

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	1,368
Other income	100	13,951
	<u>100</u>	<u>13,951</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	536,479	458,870
Depreciation and impairment	16,826	17,638
Equipment leasing	5,984	5,970
Rates and water	9,204	8,548
Insurance	14,494	14,267
Light and heat	43,563	39,410
Telephone	2,141	2,229
Print, postage, stationery and advertising	1,585	919
Sundries	16,400	17,933
Subscriptions	1,994	4,558
Food and household	73,052	68,404
Gardening	1,428	244
Staff training	1,441	2,450
Repairs and maintenance	35,193	113,674
Motor expenses	4,219	6,862
Computer costs	10,979	4,487
	<u>774,982</u>	<u>766,463</u>
Share of support and governance costs (see note 8)		
Support	89,970	99,399
Governance	33,226	25,255
	<u>898,178</u>	<u>891,117</u>
Analysis by fund		
Unrestricted funds	<u>898,178</u>	<u>891,117</u>

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	89,970	99,399
Governance costs	33,226	25,255
	<u>123,196</u>	<u>124,654</u>
Analysed between:		
Charitable activities	<u>123,196</u>	<u>124,654</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	16,826	17,638
	Loss/(profit) on disposal of tangible fixed assets	188	(1,368)
		<u>16,826</u>	<u>(1,368)</u>

10 Trustees

None of the trustees or any persons connected with them received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	20	20
	<u>20</u>	<u>20</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	578,947	515,101
Social security costs	40,018	36,232
Other pension costs	7,484	6,936
	<u>626,449</u>	<u>558,269</u>

There were no employees whose annual remuneration was more than £60,000.

12 Other

	Unrestricted funds	Unrestricted funds
	2025	2024
Net loss on disposal of tangible fixed assets	188	-
Financing costs	336	297
	<u>524</u>	<u>297</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2024	887,210	126,894	3,907	34,495	1,052,506
Additions	11,715	899	-	-	12,614
Disposals	-	(2,738)	-	-	(2,738)
At 31 March 2025	898,925	125,055	3,907	34,495	1,062,382
Depreciation and impairment					
At 1 April 2024	336,645	118,116	3,038	30,061	487,860
Depreciation charged in the year	14,085	1,455	178	1,108	16,826
Eliminated in respect of disposals	-	(2,550)	-	-	(2,550)
At 31 March 2025	350,730	117,021	3,216	31,169	502,136
Carrying amount					
At 31 March 2025	548,195	8,034	691	3,326	560,246
At 31 March 2024	550,565	8,777	869	4,434	564,645

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,875	-
Other debtors	25,670	14,148
Prepayments and accrued income	19,914	10,711
	48,459	24,859

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	10,525	11,890
Trade creditors	20,040	9,056
Other creditors	2,218	1,738
Accruals and deferred income	29,459	27,464
	62,242	50,148

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>7,484</u>	<u>6,936</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	<u>719,860</u>	<u>933,961</u>	<u>(898,702)</u>	<u>755,119</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	<u>754,799</u>	<u>856,475</u>	<u>(891,414)</u>	<u>719,860</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

20 Analysis of changes in net funds

The charity had no material debt during the year.

21 Cash generated from operations

	2025	2024
	£	£
Surplus/(deficit) for the year	35,259	(34,939)
Adjustments for:		
Investment income recognised in statement of financial activities	(9,679)	(9,896)
Loss/(gain) on disposal of tangible fixed assets	188	(1,368)
Depreciation and impairment of tangible fixed assets	16,825	17,639
Movements in working capital:		
(Increase) in debtors	(23,600)	(5,630)
Increase/(decrease) in creditors	12,094	(8,797)
Cash generated from/(absorbed by) operations	<u>31,087</u>	<u>(42,991)</u>

THE ALEX GROUP

England & Wales - Charity number 1159263

Accounts

Charity registration number 1159263

THE ALEX GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE ALEX GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J A Livesey D Cain S Walsh T O'Kane A Anderson S Edwards A M Tuohey J Holt J Cain C Chaplow	(Appointed 10 July 2023)
Charity number	1159263	
Company number	1159263	
Principal address	Rough Lee Home Rough Lee Road Accrington Lancashire BB5 2LR	
Registered office	Rough Lee Home Rough Lee Road Accrington Lancashire BB5 2LR	
Independent examiner	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB	

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

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Strategies for achieving objectives

The Trustees place great emphasis upon ensuring the accommodation provided is of such a quality as to make the residents feel they are at home living in a family environment whilst having all the necessary facilities to support their particular physical needs and receiving a high standard of care. A full programme of social and intellectual activities is provided to ensure the residents feel fulfilled and content.

We continue to seek to recruit members to the Trustee team who can add value and in addition seek suitable volunteers to support the team and residents.

The Trustees are continually committed to ensuring the highest level of regulatory compliance and work closely with the Home Manager to improve systems and procedures in this regard.

Achievements and performance

Charitable activities

The home is an active and vibrant facility for our disabled adult residents many of which have been in the home for many years. The philosophy is very much a home from home and our energies are directed at making it the best it can be and a stable and loving environment. Eight of the rooms now have en-suite facilities and both shared rooms have been adapted to individual bedrooms.

The Staff under the leadership of Andrea Buckley and her Deputy Wendy Hargreaves are qualified and experienced. The team ensure a secure and supportive care environment for our residents and we have achieved and maintained a "Good" Care Quality Commission rating in all five areas.

Investment performance

The investment policy of the charity is to invest the available funds to maximise the return to the charity while at the same time keeping the funds as safe and secure as possible. Interest received for the year was £9,896 (2023 - £5,091).

Factors relevant to achieve objectives

The charity continues to be dependent upon the continued placing of residents in the home by the local authority and the Trustees and Management continue their efforts to seek fees which reflect the quality of care and the increasingly complex demands of residents.

The Trustees continue the tough task of balancing the books in a very challenging environment with an increasing cost base, an extremely tough regulatory and compliance regime and the ongoing need to invest in the Homes infrastructure.

THE ALEX GROUP

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

Financial review

The Trustees aim to maintain free reserves at current levels to provide financial protection in the increasingly uncertain commercial environment. It is also necessary to retain funds for the ongoing renovation, modernisation and improvement of facilities to ensure that the Charity can continue to provide excellent standards of care to the residents of the home. The potential under occupation which may occur as a result of the increasing time lag in filling resident vacancies continues to give cause for concern in that home expenses costs will continue to rise whilst income may remain relatively static. In view of these circumstances the Trustees feel that reserves of £210,000 must be held as a minimum. This is the expected outgoings for a period of 3 months should the home be unoccupied. The Trustees feel that this length of time would be sufficient to fill any vacancies.

General trustee and management plans

The long-term benefit of the residents and the long term future of Rough Lee Home are, and will be, the focus in all of our meetings.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J A Livesey

D Cain

S Walsh

T O'Kane

A Anderson

S Edwards

M Warren

(Resigned 23 November 2023)

A M Tuohey

J Holt

J Cain

C Chaplow

(Appointed 10 July 2023)

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed. The charity is always ready to welcome new trustees who have the experience, empathy and knowledge of the charity and are willing to play an active role in promoting its success and development.

A council made up of appointed Trustees and elected members meet four times a year to administer the charity. The chief executive officer during the year ended 31 March 2024, and on the date this report was approved, was Mr J A Livesey.

The Trustees take responsibility for ensuring that they have skills and knowledge required to fulfil their roles efficiently and effectively. Wherever appropriate they will be supported by encouragement, guidance and training.

The Trustee Committee holds regular meetings and annually reviews pay and remuneration for staff including performance issues and review of the Home Manager and Deputy.

THE ALEX GROUP

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

The Trustees regularly assess the major risks to which the charity is exposed, have reviewed those risks and established systems and procedures to manage those risks and are satisfied that the current systems in place mitigate exposure to the major risks albeit they are constantly under review. The primary risks identified are as follows:

1. To ensure that the home remains financially sound and robust systems and procedures are in place to maintain strong financial control.
2. To ensure that the home is fully compliant with all relevant legislation and provides the highest levels of care.

The trustees report was approved by the Board of Trustees.

James Livesey

.....
J A Livesey

Trustee

Date: **13/09/2024**
.....

THE ALEX GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ALEX GROUP

I report to the trustees on my examination of the financial statements of The Alex Group (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Ceri Dixon BSc Hons ACA
PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

Dated: 16/09/2024

THE ALEX GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	2	3,152	22,772
Charitable activities	3	820,742	708,452
Other trading activities	4	7,366	6,341
Investments	5	9,896	5,091
Other income	6	15,319	8,295
Total income		856,475	750,951
Expenditure on:			
Charitable activities	7	891,117	736,564
Other expenditure	12	297	192
Total expenditure		891,414	736,756
Net income/(expenditure) and movement in funds		(34,939)	14,195
Reconciliation of funds:			
Fund balances at 1 April 2023		754,799	740,604
Fund balances at 31 March 2024		719,860	754,799

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

THE ALEX GROUP

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		564,645		524,149
Current assets					
Debtors	15	24,859		19,229	
Cash at bank and in hand		180,504		270,366	
		205,363		289,595	
Creditors: amounts falling due within one year	16	(50,148)		(58,945)	
Net current assets			155,215		230,650
Total assets less current liabilities			719,860		754,799
Net assets excluding pension liability			719,860		754,799
			=====		=====
The funds of the charity					
Unrestricted funds			719,860		754,799
			719,860		754,799
			=====		=====

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 13/09/2024.

James Livesey

J A Livesey

Trustee

Company registration number 1159263 (England and Wales)

THE ALEX GROUP

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(42,991)		48,656
Investing activities					
Purchase of tangible fixed assets		(60,967)		(146,745)	
Proceeds from disposal of tangible fixed assets		4,200		-	
Investment income received		9,896		5,091	
Net cash used in investing activities			(46,871)		(141,654)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(89,862)		(92,998)
Cash and cash equivalents at beginning of year			270,366		363,364
Cash and cash equivalents at end of year			180,504		270,366

THE ALEX GROUP

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

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants of a revenue nature are recognised in profit or loss as and when they are received. Grants of a revenue nature for which there are no future performance-related conditions and costs are recognised as income in the period in which they become receivable.

1.4 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.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% to 20% on cost
Fixtures and fittings	20% on reducing balance
Computers	20% on reducing balance
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Taxation

The charity is exempt from tax on its charitable activities.

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	3,152	14,453
Grants	-	8,319
	<u>3,152</u>	<u>22,772</u>
Grants receivable for core activities		
Other grants received	-	8,319
	<u>-</u>	<u>8,319</u>

3 Charitable activities

	Caring for Residents	Caring for Residents
	2024	2023
	£	£
Services provided under contract	808,742	696,070
Sales of services by beneficiaries	4,200	4,582
Charitable rental income	7,800	7,800
	<u>820,742</u>	<u>708,452</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	255	212
Letting and licensing arrangements	7,111	6,129
	<u>7,366</u>	<u>6,341</u>
Other trading activities	7,366	6,341
	<u>7,366</u>	<u>6,341</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	9,896	5,091

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	1,368	-
Other income	13,951	8,295
	<u>13,951</u>	<u>8,295</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	458,870	399,959
Depreciation and impairment	17,638	18,466
Equipment leasing	5,970	5,641
Rates and water	8,548	8,202
Insurance	14,267	13,683
Light and heat	39,410	34,113
Telephone	2,229	2,277
Print, postage, stationery and advertising	919	2,407
Sundries	17,933	11,844
Subscriptions	4,558	4,265
Food and household	68,404	57,698
Gardening	244	752
Staff training	2,450	2,996
Repairs and maintenance	113,674	41,241
Motor expenses	6,862	5,566
Computer costs	4,487	1,691
	<u>766,463</u>	<u>610,801</u>
Share of support and governance costs (see note 8)		
Support	99,399	93,343
Governance	25,255	32,420
	<u>891,117</u>	<u>736,564</u>
Analysis by fund		
Unrestricted funds	<u>891,117</u>	<u>736,564</u>

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	99,399	93,343
Governance costs	25,255	32,420
	<u>124,654</u>	<u>125,763</u>
Analysed between:		
Charitable activities	<u>124,654</u>	<u>125,763</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	17,638	18,466
Profit on disposal of tangible fixed assets	(1,368)	-
	<u>16,270</u>	<u>18,466</u>

10 Trustees

None of the trustees or any persons connected with them received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	20	18
	<u>20</u>	<u>18</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	515,101	457,523
Social security costs	36,232	30,415
Other pension costs	6,936	5,364
	<u>558,269</u>	<u>493,302</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Other

	Unrestricted funds	Unrestricted funds
	2024	2023
Financing costs	297	192
	<u>297</u>	<u>192</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2023	827,962	125,175	3,907	46,485	1,003,529
Additions	59,248	1,719	-	-	60,967
Disposals	-	-	-	(11,990)	(11,990)
At 31 March 2024	887,210	126,894	3,907	34,495	1,052,506
Depreciation and impairment					
At 1 April 2023	322,815	116,333	2,821	37,412	479,381
Depreciation charged in the year	13,830	1,784	217	1,807	17,638
Eliminated in respect of disposals	-	-	-	(9,158)	(9,158)
At 31 March 2024	336,645	118,117	3,038	30,061	487,861
Carrying amount					
At 31 March 2024	550,565	8,777	869	4,434	564,645
At 31 March 2023	505,147	8,843	1,086	9,073	524,149

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	14,148	9,856
Prepayments and accrued income	10,711	9,373
	24,859	19,229

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	11,890	8,337
Trade creditors	9,056	15,686
Other creditors	1,738	1,254
Accruals and deferred income	27,464	33,668
	50,148	58,945

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,936	5,364

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes (Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	754,799	856,475	(891,414)	719,860
	<u>754,799</u>	<u>856,475</u>	<u>(891,414)</u>	<u>719,860</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	740,604	750,951	(736,756)	754,799
	<u>740,604</u>	<u>750,951</u>	<u>(736,756)</u>	<u>754,799</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

20 Analysis of changes in net funds

The charity had no material debt during the year.

21 Cash generated from operations	2024 £	2023 £
(Deficit)/surplus for the year	(34,939)	14,195
Adjustments for:		
Investment income recognised in statement of financial activities	(9,896)	(5,091)
Gain on disposal of tangible fixed assets	(1,368)	-
Depreciation and impairment of tangible fixed assets	17,639	18,466
Movements in working capital:		
(Increase)/decrease in debtors	(5,630)	15,003
(Decrease)/increase in creditors	(8,797)	6,083
Cash (absorbed by)/generated from operations	(42,991)	48,656
	<u>(42,991)</u>	<u>48,656</u>

THE ALEX GROUP

England & Wales - Charity number 1159263

Accounts

Charity registration number 1159263

THE ALEX GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE ALEX GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J A Livesey D Cain S Walsh T O'Kane A Anderson S Edwards A M Tuohey J Holt J Cain C Chaplow	(Appointed 10 July 2023)
Charity number	1159263	
Principal address	Rough Lee Home Rough Lee Road Accrington Lancashire BB5 2LR	
Independent examiner	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB	

THE ALEX GROUP

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THE ALEX GROUP

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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).

Objectives and activities

In setting objectives and planning for activities, the Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The principal objective of the charity is to provide 24-hour support to residents with physical disabilities. To this end, the charity has established a family type home consisting of suitable residential accommodation available for life, or if appropriate, respite care, giving the residents such facilities as to enable them to engage in fruitful activities to enhance their individual potential.

Strategies for achieving objectives

The Trustees place great emphasis upon ensuring the accommodation provided is of such a quality as to make the residents feel they are at home living in a family environment whilst having all the necessary facilities to support their particular physical needs and receiving a high standard of care. A full programme of social and intellectual activities is provided to ensure the residents feel fulfilled and content.

We continue to seek to recruit members to the Trustee team who can add value and in addition seek suitable volunteers to support the team and residents.

The Trustees are continually committed to ensuring the highest level of regulatory compliance and work closely with the Home Manager to improve systems and procedures in this regard.

Achievements and performance

Charitable activities

The home is an active and vibrant facility for our disabled adult residents many of which have been in the home for many years. The philosophy is very much a home from home and our energies are directed at making it the best it can be and a stable and loving environment. Eight of the rooms now have en-suite facilities and both shared rooms have been adapted to individual bedrooms.

The Staff under the leadership of Andrea Buckley and her Deputy Wendy Hargreaves are qualified and experienced. The team ensure a secure and supportive care environment for our residents and we have achieved and maintained a "Good" Care Quality Commission rating in all five areas.

Investment performance

The investment policy of the charity is to invest the available funds to maximise the return to the charity while at the same time keeping the funds as safe and secure as possible. Interest received for the year was £5,091 (2022-£368).

Factors relevant to achieve objectives

The charity continues to be dependent upon the continued placing of residents in the home by the local authority and the Trustees and Management continue their efforts to seek fees which reflect the quality of care and the increasingly complex demands of residents.

The Trustees continue the tough task of balancing the books in a very challenging environment with an increasing cost base, an extremely tough regulatory and compliance regime and the ongoing need to invest in the Homes infrastructure.

THE ALEX GROUP

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

Financial review

The Trustees aim to maintain free reserves at current levels to provide financial protection in the increasingly uncertain commercial environment. It is also necessary to retain funds for the ongoing renovation, modernisation and improvement of facilities to ensure that the Charity can continue to provide excellent standards of care to the residents of the home. The potential under occupation which may occur as a result of the increasing time lag in filling resident vacancies continues to give cause for concern in that home expenses costs will continue to rise whilst income may remain relatively static. In view of these circumstances the Trustees feel that reserves of £210,000 must be held as a minimum. This is the expected outgoings for a period of 3 months should the home be unoccupied. The Trustees feel that this length of time would be sufficient to fill any vacancies.

General trustee and management plans

The long-term benefit of the residents and the long term future of Rough Lee Home are, and will be, the focus in all of our meetings.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

J A Livesey

D Cain

S Walsh

T O'Kane

A Anderson

S Edwards

M Warren

(Resigned 23 November 2023)

A M Tuohey

J Holt

J Cain

C Chaplow

(Appointed 10 July 2023)

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed. The charity is always ready to welcome new trustees who have the experience, empathy and knowledge of the charity and are willing to play an active role in promoting its success and development.

A council made up of appointed Trustees and elected members meet monthly to administer the charity. The chief executive officer during the year ended 31 March 2023, and on the date this report was approved, was Mr J A Livesey.

The Trustees take responsibility for ensuring that they have skills and knowledge required to fulfil their roles efficiently and effectively. Wherever appropriate they will be supported by encouragement, guidance and training.

The Trustee Committee holds regular meetings and annually reviews pay and remuneration for staff including performance issues and review of the Home Manager and Deputy.

THE ALEX GROUP

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

The Trustees regularly assess the major risks to which the charity is exposed, have reviewed those risks and established systems and procedures to manage those risks and are satisfied that the current systems in place mitigate exposure to the major risks albeit they are constantly under review. The primary risks identified are as follows:

1. To ensure that the home remains financially sound and robust systems and procedures are in place to maintain strong financial control.
2. To ensure that the home is fully compliant with all relevant legislation and provides the highest levels of care.

The trustees report was approved by the Board of Trustees.

J A Livesey

.....
J A Livesey

Trustee

Date: **05/12/2023**
.....

THE ALEX GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ALEX GROUP

I report to the trustees on my examination of the financial statements of The Alex Group (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Ceri Dixon BSc Hons ACA
PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

Dated: 07/12/2023

THE ALEX GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<u>Income and endowments from:</u>			
Donations and legacies	2	22,772	43,897
Charitable activities	3	708,452	666,770
Other trading activities	4	6,341	6,129
Investments	5	5,091	368
Other income	6	8,295	3,850
Total income		750,951	721,014
<u>Expenditure on:</u>			
Charitable activities	7	736,564	691,632
Other	11	192	175
Total expenditure		736,756	691,807
Net income for the year/ Net movement in funds		14,195	29,207
Fund balances at 1 April 2022		740,604	711,397
Fund balances at 31 March 2023		754,799	740,604

All income and expenditure derive from continuing activities.

THE ALEX GROUP

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		524,149		395,870
Current assets					
Debtors	14	19,229		34,232	
Cash at bank and in hand		270,366		363,364	
		<u>289,595</u>		<u>397,596</u>	
Creditors: amounts falling due within one year	15	<u>(58,945)</u>		<u>(52,862)</u>	
Net current assets			<u>230,650</u>		<u>344,734</u>
Total assets less current liabilities			<u><u>754,799</u></u>		<u><u>740,604</u></u>
Income funds					
Unrestricted funds			<u>754,799</u>		<u>740,604</u>
			<u><u>754,799</u></u>		<u><u>740,604</u></u>

The financial statements were approved by the Trustees on 05/12/2023

J A Livesey

.....
J A Livesey
Trustee

THE ALEX GROUP

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	18		48,656		48,384
Investing activities					
Purchase of tangible fixed assets		(146,745)		-	
Investment income received		5,091		368	
Net cash (used in)/generated from investing activities			(141,654)		368
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(92,998)		48,752
Cash and cash equivalents at beginning of year			363,364		314,612
Cash and cash equivalents at end of year			<u>270,366</u>		<u>363,364</u>

THE ALEX GROUP

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

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants of a revenue nature are recognised in profit or loss as and when they are received. Grants of a revenue nature for which there are no future performance-related conditions and costs are recognised as income in the period in which they become receivable.

1.4 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.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% to 20% on cost
Fixtures and fittings	20% on reducing balance
Computers	20% on reducing balance
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Taxation

The charity is exempt from tax on its charitable activities.

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	14,453	8,253
Grants	8,319	35,644
	<u>22,772</u>	<u>43,897</u>
Grants receivable for core activities		
Coronavirus Job Retention Scheme	-	3,891
Further Covid Grants received	-	15,582
Other grants received	8,319	16,171
	<u>8,319</u>	<u>35,644</u>

3 Charitable activities

	Caring for Residents	Caring for Residents
	2023	2022
	£	£
Services provided under contract	696,070	659,437
Sales of services by beneficiaries	4,582	(467)
Charitable rental income	7,800	7,800
	<u>708,452</u>	<u>666,770</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	212	-
Letting and licensing arrangements	6,129	6,129
	<u> </u>	<u> </u>
Other trading activities	6,341	6,129
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	5,091	368
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	8,295	3,850
	<u> </u>	<u> </u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Caring for residents 2023 £	Caring for residents 2022 £
Staff costs	399,959	356,243
Depreciation and impairment	18,466	18,305
Equipment leasing	5,641	3,966
Rates and water	8,202	8,055
Insurance	13,683	12,092
Light and heat	34,113	27,268
Telephone	2,277	2,316
Print, postage, stationery and advertising	2,407	1,942
Sundries	11,844	6,728
Subscriptions	4,265	4,778
Food and household	57,698	53,652
Gardening	752	300
Staff training	2,996	6,042
Repairs and maintenance	41,241	60,583
Motor expenses	5,566	6,295
Computer costs	1,691	3,883
	<u>610,801</u>	<u>572,448</u>
Share of support costs (see note 8)	93,343	94,522
Share of governance costs (see note 8)	32,420	24,662
	<u>736,564</u>	<u>691,632</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	93,343	-	93,343	94,522	-	94,522
Bookkeeping fees	-	16,056	16,056	-	14,400	14,400
Independent examiner's fee	-	3,144	3,144	-	2,784	2,784
Professional fees	-	13,220	13,220	-	7,478	7,478
	<u>93,343</u>	<u>32,420</u>	<u>125,763</u>	<u>94,522</u>	<u>24,662</u>	<u>119,184</u>
Analysed between Charitable activities	<u>93,343</u>	<u>32,420</u>	<u>125,763</u>	<u>94,522</u>	<u>24,662</u>	<u>119,184</u>

Governance costs includes payments to the independent examiners of £3,144 (2022- £2,784) for examination fees.

9 Trustees

None of the trustees or any persons connected with them received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>18</u>	<u>20</u>

Employment costs

	2023 £	2022 £
Wages and salaries	457,523	418,509
Social security costs	30,415	27,887
Other pension costs	5,364	4,369
	<u>493,302</u>	<u>450,765</u>

There were no employees whose annual remuneration was more than £60,000.

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Other

	Unrestricted funds	Unrestricted funds
	2023	2022
Financing costs	192	175
	<u>192</u>	<u>175</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	683,867	122,525	3,907	46,485	856,784
Additions	144,095	2,650	-	-	146,745
At 31 March 2023	<u>827,962</u>	<u>125,175</u>	<u>3,907</u>	<u>46,485</u>	<u>1,003,529</u>
Depreciation and impairment					
At 1 April 2022	309,654	114,353	2,519	34,388	460,914
Depreciation charged in the year	13,161	1,979	302	3,024	18,466
At 31 March 2023	<u>322,815</u>	<u>116,332</u>	<u>2,821</u>	<u>37,412</u>	<u>479,380</u>
Carrying amount					
At 31 March 2023	<u>505,147</u>	<u>8,843</u>	<u>1,086</u>	<u>9,073</u>	<u>524,149</u>
At 31 March 2022	<u>374,213</u>	<u>8,172</u>	<u>1,388</u>	<u>12,097</u>	<u>395,870</u>

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	9,856	25,410
Prepayments and accrued income	9,373	8,822
	<u>19,229</u>	<u>34,232</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	8,337	7,745
Trade creditors	15,686	11,911
Other creditors	1,254	890
Accruals and deferred income	33,668	32,316
	<u>58,945</u>	<u>52,862</u>

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,364 (2022 - £4,369).

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

18 Cash generated from operations

	2023 £	2022 £
Surplus for the year	14,195	29,207
Adjustments for:		
Investment income recognised in statement of financial activities	(5,091)	(368)
Depreciation and impairment of tangible fixed assets	18,466	18,305
Movements in working capital:		
Decrease in debtors	15,003	13,008
Increase/(decrease) in creditors	6,083	(11,768)
Cash generated from operations	<u>48,656</u>	<u>48,384</u>

19 Analysis of changes in net funds

The charity had no debt during the year.

THE ALEX GROUP

England & Wales - Charity number 1159263

Accounts

Charity registration number 1159263

THE ALEX GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE ALEX GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J A Livesey
D Cain
S Walsh
T O'Kane
A Anderson
Mrs S Edwards
M Warren
A M Touhey

(Appointed 18 January
2022)

J Holt
J Cain

Charity number

1159263

Principal address

Rough Lee Home
Rough Lee Road
Accrington
Lancashire
BB5 2LR

Independent examiner

PM+M Solutions for Business LLP
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

THE ALEX GROUP

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Statement of cash flows	7
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THE ALEX GROUP

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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 published on 16th July 2014 (effective January 2015).

Objectives and activities

In setting objectives and planning for activities, the Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The principal objective of the charity is to provide 24-hour support to residents with physical disabilities. To this end, the charity has established a family type home, consisting of suitable residential accommodation available for life, or if appropriate, respite care, giving the residents such facilities as to enable them to engage in fruitful activities to enhance their individual potential.

Strategies for achieving objectives

The Trustees place great emphasis upon ensuring the accommodation provided is of such a quality as to make the residents feel they are at home living in a family environment whilst having all the necessary facilities to support their particular physical needs and receiving a high standard of care. A full programme of social and intellectual activities is provided to ensure the residents feel fulfilled and content.

We continue to seek to recruit members to the Trustee team who can add value and in addition seek suitable volunteers to support the team and residents.

The Trustees are continually committed to ensuring the highest level of regulatory compliance and work closely with the Home Manager to improve systems and procedures in this regard.

Achievements and performance

Charitable activities

The home is an active and vibrant facility for our disabled adult residents many of which have been in the home for many years. The philosophy is very much a home from home and our energies are directed at making it the best it can be and a stable and loving environment. Eight of the rooms now have en-suite facilities and both shared rooms have been adapted to individual bedrooms.

The Staff under the leadership of Andrea Buckley and her Deputy Wendy Hargreaves are qualified and experienced. The team ensure a secure and supportive care environment for our residents and we have achieved and maintained a "Good" Care Quality Commission rating in all five areas.

Fundraising activities

Due to the coronavirus pandemic no significant funding activities took place in the year ended 31 March 2022.

Investment performance

The investment policy of the charity is to invest the available funds to maximise the return to the charity while at the same time keeping the funds as safe and secure as possible. Interest received for the year was £368 (2021- £295).

Factors relevant to achieve objectives

The charity continues to be dependent upon the continued placing of residents in the home by the local authority and the Trustees and Management continue their efforts to seek fees which reflect the quality of care and the increasingly complex demands of residents.

The Trustees continue the tough task of balancing the books in a very challenging environment with an increasing cost base, an extremely tough regulatory and compliance regime and the ongoing need to invest in the Homes infrastructure.

Financial review

THE ALEX GROUP

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

The Trustees aim to maintain free reserves at current levels to provide financial protection in the increasingly uncertain commercial environment. It is also necessary to retain funds for the ongoing renovation, modernisation and improvement of facilities to ensure that the Charity can continue to provide excellent standards of care to the residents of the home. The potential under occupation which may occur as a result of the increasing time lag in filling resident vacancies continues to give cause for concern in that home expenses costs will continue to rise whilst income may remain relatively static. In view of these circumstances the Trustees feel that the current level of reserves is essential. Total reserves held at 31 March 2022, all unrestricted, amounted to £740,604 (2021-£711,397).

General trustee and management plans

The long-term benefit of the residents and the long term future of Rough Lee Home are, and will be, the focus in all of our meetings.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

J A Livesey

D Cain

S Walsh

T O'Kane

A Anderson

Mrs S Edwards

M Warren

Reverend S D Stamp

(Retired 28 February 2022)

A M Touhey

(Appointed 18 January 2022)

J Holt

J Cain

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed. The charity is always ready to welcome new trustees who have the experience, empathy and knowledge of the charity and are willing to play an active role in promoting its success and development.

A council made up of appointed Trustees and elected members meet monthly to administer the charity. The chief executive officer during the year ended 31 March 2022, and on the date this report was approved, was James Livesey.

The Trustees take responsibility for ensuring that they have skills and knowledge required to fulfil their roles efficiently and effectively. Wherever appropriate they will be supported by encouragement, guidance and training.

The Trustee Committee holds regular meetings and annually reviews pay and remuneration for staff including performance issues and review of the Home Manager and Deputy.

The Trustees regularly assess the major risks to which the charity is exposed, have reviewed those risks and established systems and procedures to manage those risks and are satisfied that the current systems in place mitigate exposure to the major risks albeit they are constantly under review. The primary risks identified are as follows:

1. To ensure that the home remains financially sound and robust systems and procedures are in place to maintain strong financial control.
2. To ensure that the home is fully compliant with all relevant legislation and provides the highest levels of care.

THE ALEX GROUP

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

The trustees report was approved by the Board of Trustees.

James Anthony Livesey
.....

J A Livesey

Trustee

Date: **30/01/2023**
.....

THE ALEX GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ALEX GROUP

I report to the trustees on my examination of the financial statements of The Alex Group (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Paul Spencer FCCA
The Association of Chartered Certified Accountants
PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

Dated: 30/01/2023

THE ALEX GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income and endowments from:</u>			
Donations and legacies	2	43,897	50,103
Charitable activities	3	666,770	759,933
Other trading activities	4	6,129	6,181
Investments	5	368	295
Other income	6	3,850	-
Total income		721,014	816,512
<u>Expenditure on:</u>			
Raising funds	7	-	15
Charitable activities	8	691,632	630,120
Other	12	175	229
Total expenditure		691,807	630,364
Net income for the year/ Net movement in funds		29,207	186,148
Fund balances at 1 April 2021		711,397	525,249
Fund balances at 31 March 2022		740,604	711,397

All income and expenditure derive from continuing activities.

THE ALEX GROUP

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		395,870		414,175
Current assets					
Debtors	14	34,232		47,240	
Cash at bank and in hand		363,364		314,612	
		<u>397,596</u>		<u>361,852</u>	
Creditors: amounts falling due within one year	15	<u>(52,862)</u>		<u>(64,630)</u>	
Net current assets			<u>344,734</u>		<u>297,222</u>
Total assets less current liabilities			<u><u>740,604</u></u>		<u><u>711,397</u></u>
Income funds					
Unrestricted funds			<u>740,604</u>		<u>711,397</u>
			<u><u>740,604</u></u>		<u><u>711,397</u></u>

The financial statements were approved by the Trustees on 30/01/2023

James Anthony Livesey

.....
J A Livesey

Trustee

THE ALEX GROUP

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	18		48,384		220,548
Investing activities					
Investment income received		368		295	
Net cash generated from investing activities			368		295
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			48,752		220,843
Cash and cash equivalents at beginning of year			314,612		93,769
Cash and cash equivalents at end of year			363,364		314,612

THE ALEX GROUP

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

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants of a revenue nature are recognised in profit or loss in the same period as the related expenditure. Grants of a revenue nature for which there are no future performance-related conditions and costs are recognised as income in the period in which they become receivable.

1.4 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.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% to 20% on cost
Fixtures and fittings	20% on reducing balance
Computers	20% on reducing balance
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Taxation

The charity is exempt from tax on its charitable activities.

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	8,253	10,820
Grants	35,644	39,283
	<u>43,897</u>	<u>50,103</u>
Grants receivable for core activities		
Coronavirus Job Retention Scheme	3,891	39,283
Further Covid Grants Received	31,753	-
	<u>35,644</u>	<u>39,283</u>

3 Charitable activities

	Caring for Residents	Caring for Residents
	2022	2021
	£	£
Services provided under contract	659,437	739,672
Sales of services by beneficiaries	(467)	12,461
Charitable rental income	7,800	7,800
	<u>666,770</u>	<u>759,933</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	-	91
Letting and licensing arrangements	6,129	6,090
	<u> </u>	<u> </u>
Other trading activities	6,129	6,181
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	368	295
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Other income	3,850	-
	<u> </u>	<u> </u>

7 Raising funds

	Total	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	-	15
	<u> </u>	<u> </u>
	-	15
	<u> </u>	<u> </u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

	Caring for residents 2022 £	Caring for residents 2021 £
Staff costs	356,243	341,056
Depreciation and impairment	18,305	20,250
Equipment leasing	3,966	576
Rates and water	8,055	9,772
Insurance	12,092	10,744
Light and heat	27,268	25,110
Telephone	2,316	1,842
Print, postage, stationery and advertising	1,942	1,191
Sundries	6,728	11,119
Subscriptions	4,778	3,479
Food and household	53,652	52,413
Gardening	300	720
Staff training	6,042	1,753
Repairs and maintenance	60,583	38,011
Motor expenses	6,295	4,985
Computer costs	3,883	2,533
	<hr/>	<hr/>
	572,448	525,554
Share of support costs (see note 9)	94,522	87,137
Share of governance costs (see note 9)	24,662	17,429
	<hr/>	<hr/>
	691,632	630,120
	<hr/> <hr/>	<hr/> <hr/>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	94,522	-	94,522	87,137	-	87,137
Bookkeeping fees	-	14,400	14,400	-	13,575	13,575
Independent examiner's fee	-	2,784	2,784	-	2,880	2,880
Professional fees	-	7,478	7,478	-	974	974
	<u>94,522</u>	<u>24,662</u>	<u>119,184</u>	<u>87,137</u>	<u>17,429</u>	<u>104,566</u>
Analysed between Charitable activities	<u>94,522</u>	<u>24,662</u>	<u>119,184</u>	<u>87,137</u>	<u>17,429</u>	<u>104,566</u>

Governance costs includes payments to the independent examiners of £2,784 (2021- £2,880) for examination fees.

10 Trustees

None of the trustees or any persons connected with them received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>
Employment costs	2022	2021
	£	£
Wages and salaries	418,509	396,942
Social security costs	27,887	27,116
Other pension costs	4,369	4,135
	<u>450,765</u>	<u>428,193</u>

There were no employees whose annual remuneration was more than £60,000.

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Other

	Unrestricted funds	Unrestricted funds
	2022	2021
Financing costs	175	229
	<u>175</u>	<u>229</u>

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2021	683,867	122,525	3,907	46,485	856,784
At 31 March 2022	<u>683,867</u>	<u>122,525</u>	<u>3,907</u>	<u>46,485</u>	<u>856,784</u>
Depreciation and impairment					
At 1 April 2021	285,886	109,757	1,737	24,979	422,359
Depreciation charged in the year	23,768	4,596	782	9,409	38,555
At 31 March 2022	<u>309,654</u>	<u>114,353</u>	<u>2,519</u>	<u>34,388</u>	<u>460,914</u>
Carrying amount					
At 31 March 2022	<u>374,213</u>	<u>8,172</u>	<u>1,388</u>	<u>12,097</u>	<u>395,870</u>
At 31 March 2021	<u>386,097</u>	<u>10,213</u>	<u>1,736</u>	<u>16,129</u>	<u>414,175</u>

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	25,410	36,107
Prepayments and accrued income	8,822	11,133
	<u>34,232</u>	<u>47,240</u>

THE ALEX GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	7,745	9,193
Trade creditors	11,911	17,621
Other creditors	890	1,881
Accruals and deferred income	32,316	35,935
	<u>52,862</u>	<u>64,630</u>

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,369 (2021 - £4,135).

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

18 Cash generated from operations

	2022 £	2021 £
Surplus for the year	29,207	186,147
Adjustments for:		
Investment income recognised in statement of financial activities	(368)	(295)
Depreciation and impairment of tangible fixed assets	18,305	20,250
Movements in working capital:		
Decrease/(increase) in debtors	13,008	(3,752)
(Decrease)/increase in creditors	(11,768)	18,198
Cash generated from operations	<u>48,384</u>	<u>220,548</u>

19 Analysis of changes in net funds

The charity had no debt during the year.

THE ALEX GROUP

England & Wales - Charity number 1159263

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)**

Haworths Limited
Chartered Accountants
The Old Tannery
Eastgate
Accrington
Lancashire
BB5 6PW

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

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for the Year Ended 31 March 2021

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**THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)**

**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees present their report and the financial statements of the Charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published on 16th July 2014 (effective January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In setting objectives and planning for activities, the Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The principal objective of the charity is to provide 24-hour support to residents with physical disabilities. To this end, the charity has established a family type home, consisting of suitable residential accommodation available for life, or if appropriate, respite care, giving the residents such facilities as to enable them to engage in fruitful activities to enhance their individual potential.

Strategies for achieving objectives

The Trustees place great emphasis upon ensuring the accommodation provided is of such a quality as to make the residents feel they are at home living in a family environment whilst having all the necessary facilities to support their particular physical needs and receiving a high standard of care. A full programme of social and intellectual activities is provided to ensure the residents feel fulfilled and content.

We continue to seek to recruit members to the Trustee team who can add value and in addition seek suitable volunteers to support the team and residents.

The Trustees are continually committed to ensuring the highest level of regulatory compliance and work closely with the Home Manager to improve systems and procedures in this regard.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The home is an active and vibrant facility for our disabled adult residents many of which have been in the home for many years. The philosophy is very much a home from home and our energies are directed at making it the best it can be and a stable and loving environment. Eight of the rooms now have en-suite facilities and both shared rooms have been adapted to individual bedrooms.

The Staff under the leadership of Andrea Buckley and her Deputy Wendy Hargreaves are qualified and experienced. The team ensure a secure and supportive care environment for our residents and we have achieved and maintained a "Good" Care Quality Commission rating in all five areas.

Fundraising activities

Due to the coronavirus pandemic no significant funding activities took place in the year ended 31 March 2021.

Investment performance

The investment policy of the charity is to invest the available funds to maximise the return to the charity while at the same time keeping the funds as safe and secure as possible. Interest received for the year was £295 (2020- £738).

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Report of the Trustees
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Factors relevant to achieve objectives

The charity continues to be dependent upon the continued placing of residents in the home by the local authority and the Trustees and Management continue their efforts to seek fees which reflect the quality of care and the increasingly complex demands of residents.

The Trustees continue the tough task of balancing the books in a very challenging environment with an increasing cost base, an extremely tough regulatory and compliance regime and the ongoing need to invest in the Homes infrastructure.

FINANCIAL REVIEW

Reserves policy

The Trustees aim to maintain free reserves at current levels to provide financial protection in the increasingly uncertain commercial environment. It is also necessary to retain funds for the ongoing renovation, modernisation and improvement of facilities to ensure that the Charity can continue to provide excellent standards of care to the residents of the home. The potential under occupation which may occur as a result of the increasing time lag in filling resident vacancies continues to give cause for concern in that home expenses costs will continue to rise whilst income may remain relatively static. In view of these circumstances the Trustees feel that the current level of reserves is essential. Total reserves held at 31 March 2021, all unrestricted, amounted to £711,397 (2020- £525,249).

The Trustees have considered the impact of COVID 19 on the future reserves of the charity. There has been no significant impact on reserves and no significant expenditure is planned until the charity has sufficient funds available.

GENERAL TRUSTEE AND MANAGEMENT PLANS.

The long-term benefit of the residents and the long term future of Rough Lee Home are, and will be, the focus in all of our meetings.

The Trustees have considered the impact of COVID 19 on the future plans of the charity. Apart from minor operational changes, the charity has continued to operate at normal levels, and the trustees believe there is no reason for this to change in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed. The charity is always ready to welcome new trustees who have the experience, empathy and knowledge of the charity and are willing to play an active role in promoting its success and development.

Organisational structure

A council made up of appointed Trustees and elected members meet monthly to administer the charity. The chief executive officer during the year ended 31 March 2021, and on the date this report was approved, was Michael Warren.

Induction and training of new trustees

The Trustees take responsibility for ensuring that they have skills and knowledge required to fulfil their roles efficiently and effectively. Wherever appropriate they will be supported by encouragement, guidance and training.

Key management remuneration

The Trustee Committee holds regular meetings and annually reviews pay and remuneration for staff including performance issues and review of the Home Manager and Deputy.

**THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)**

**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees regularly assess the major risks to which the charity is exposed, have reviewed those risks and established systems and procedures to manage those risks and are satisfied that the current systems in place mitigate exposure to the major risks albeit they are constantly under review. The primary risks identified are as follows:

1. To ensure that the home remains financially sound and robust systems and procedures are in place to maintain strong financial control.
2. To ensure that the home is fully compliant with all relevant legislation and provides the highest levels of care.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159263

Principal address

Rough Lee Home
Rough Lee Road
Accrington
Lancashire
BB5 2LR

Trustees

J Livesey
M Warren- Chairperson
Reverend S D Stamp
Mrs S Edwards
D Cain- Vice Chair
Ms A Anderson
T O'Kane
J Holt
J Cain (appointed 29.7.20)
S Walsh (appointed 2.6.20)

Independent Examiner

Paul Spencer FCCA
The Association of Chartered Certified Accountants
Haworths Limited
Chartered Accountants
The Old Tannery
Eastgate
Accrington
Lancashire
BB5 6PW

Bankers

Santander UK Plc
Bridle Road
Bootle
Merseyside
L30 4GB

**THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)**

**Report of the Trustees
for the Year Ended 31 March 2021**

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

.....
M Warren- Chairperson - Trustee

**Independent Examiner's Report to the Trustees of
The Alex Group
(a Charitable Incorporated Organisation)**

Independent examiner's report to the trustees of The Alex Group (a Charitable Incorporated Organisation)

I report to the charity trustees on my examination of the accounts of The Alex Group (a Charitable Incorporated Organisation) (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Paul Spencer FCCA
The Association of Chartered Certified Accountants
Haworths Limited
Chartered Accountants
The Old Tannery
Eastgate
Accrington
Lancashire
BB5 6PW

Date:

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	50,103	21,325
Charitable activities	5		
Caring for residents		752,133	518,063
Other trading activities	3	6,181	8,314
Investment income	4	8,095	8,538
Total		816,512	556,240
 EXPENDITURE ON			
Raising funds	6	15	428
Charitable activities	7		
Caring for residents		473,621	373,676
Other resources expended		156,728	188,900
Total		630,364	563,004
 NET INCOME/(EXPENDITURE)		186,148	(6,764)
 RECONCILIATION OF FUNDS			
Total funds brought forward		525,249	532,013
 TOTAL FUNDS CARRIED FORWARD		711,397	525,249

The notes form part of these financial statements

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Statement of Financial Position
31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	12	414,175	434,424
CURRENT ASSETS			
Debtors	13	47,240	43,487
Cash at bank and in hand		314,612	93,769
		361,852	137,256
CREDITORS			
Amounts falling due within one year	14	(64,630)	(46,431)
NET CURRENT ASSETS		297,222	90,825
TOTAL ASSETS LESS CURRENT LIABILITIES		711,397	525,249
NET ASSETS		711,397	525,249
FUNDS	15		
Unrestricted funds		711,397	525,249
TOTAL FUNDS		711,397	525,249

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
D Cain- Vice Chair - Trustee

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Statement of Cash Flows
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	220,548	20,517
		<u>220,548</u>	<u>20,517</u>
Net cash provided by operating activities		<u>220,548</u>	<u>20,517</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(47,905)
Interest received		295	738
		<u>295</u>	<u>738</u>
Net cash provided by/(used in) investing activities		<u>295</u>	<u>(47,167)</u>
Change in cash and cash equivalents in the reporting period			
		<u>220,843</u>	<u>(26,650)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>93,769</u>	<u>120,419</u>
Cash and cash equivalents at the end of the reporting period		<u><u>314,612</u></u>	<u><u>93,769</u></u>

The notes form part of these financial statements

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	186,148	(6,764)
Adjustments for:		
Depreciation charges	20,250	21,337
Interest received	(295)	(738)
(Increase)/decrease in debtors	(3,753)	13,086
Increase/(decrease) in creditors	18,198	(6,404)
	220,548	20,517
Net cash provided by operations	220,548	20,517

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	93,769	220,843	314,612
	93,769	220,843	314,612
Total	93,769	220,843	314,612

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants of a revenue nature are recognised in profit or loss in the same period as the related expenditure. Grants of a revenue nature for which there are no future performance-related conditions and costs are recognised as income in the period in which they become receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% to 20% on cost
Equipment	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Other fixed assets	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	10,820	21,325
Grants	39,283	-
	<u>50,103</u>	<u>21,325</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Coronavirus Job Retention Scheme	39,283	-
	<u>39,283</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	91	1,713
Vehicle costs recharged	6,090	6,601
	<u>6,181</u>	<u>8,314</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	7,800	7,800
Interest received	295	738
	<u>8,095</u>	<u>8,538</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Placement fees	Caring for residents	739,672	483,850
Respite fees	Caring for residents	12,461	34,213
		<u>752,133</u>	<u>518,063</u>

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising expenses	15	428
	<u>15</u>	<u>428</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Caring for residents	386,484	87,137	473,621
Other resources expended	139,070	17,658	156,728
	<u>525,554</u>	<u>104,795</u>	<u>630,349</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Caring for residents	87,137	-	-	87,137
Other resources expended	-	229	17,429	17,658
	<u>87,137</u>	<u>229</u>	<u>17,429</u>	<u>104,795</u>

Support costs, included in the above, are as follows:

Management

	2021	2020
	Caring for residents £	Total activities £
Wages	77,720	66,150
Social security	8,301	6,747
Pensions	1,116	942
	<u>87,137</u>	<u>73,839</u>

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. SUPPORT COSTS - continued
Finance

	2021	2020
	Other resources expended £	Total activities £
Bank charges	229	(375)
	<u>229</u>	<u>(375)</u>

Governance costs

	2021	2020
	Other resources expended £	Total activities £
Bookkeeping fees	13,575	12,608
Independent examiner's fee	2,880	2,400
Professional fees	974	3,752
	<u>17,429</u>	<u>18,760</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	396,942	349,234
Social security costs	27,116	21,464
Other pension costs	4,135	2,978
	<u>428,193</u>	<u>373,676</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Staff- carers	17	16
Management	2	2
	<u>19</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. INDEPENDENT EXAMINER

Independent examiner's fee for the year to 31st March 2021 amounted to £2,880 (2020- £2,400).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Motor vehicles £	Other fixed assets £	Totals £
COST					
At 1 April 2020 and 31 March 2021	683,867	122,525	46,485	3,907	856,784
DEPRECIATION					
At 1 April 2020	285,886	109,757	24,979	1,737	422,359
Charge for year	11,884	2,555	5,377	434	20,250
At 31 March 2021	297,770	112,312	30,356	2,171	442,609
NET BOOK VALUE					
At 31 March 2021	386,097	10,213	16,129	1,736	414,175
At 31 March 2020	397,981	12,768	21,506	2,170	434,425

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	36,107	38,182
Prepayments and accrued income	11,133	5,305
	<u>47,240</u>	<u>43,487</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	17,621	6,246
Taxation and social security	9,193	6,744
Other creditors	37,816	33,441
	<u>64,630</u>	<u>46,431</u>

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	525,249	186,148	711,397
TOTAL FUNDS	<u>525,249</u>	<u>186,148</u>	<u>711,397</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	816,512	(630,364)	186,148
TOTAL FUNDS	<u>816,512</u>	<u>(630,364)</u>	<u>186,148</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	532,013	(6,764)	525,249
TOTAL FUNDS	<u>532,013</u>	<u>(6,764)</u>	<u>525,249</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	556,240	(563,004)	(6,764)
TOTAL FUNDS	<u>556,240</u>	<u>(563,004)</u>	<u>(6,764)</u>

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	532,013	179,384	711,397
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>532,013</u>	<u>179,384</u>	<u>711,397</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,372,752	(1,193,368)	179,384
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,372,752</u>	<u>(1,193,368)</u>	<u>179,384</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

THE ALEX GROUP
(A CHARITABLE INCORPORATED ORGANISATION)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,820	21,325
Grants	39,283	-
	50,103	21,325
Other trading activities		
Fundraising events	91	1,713
Vehicle costs recharged	6,090	6,601
	6,181	8,314
Investment income		
Rents received	7,800	7,800
Interest received	295	738
	8,095	8,538
Charitable activities		
Placement fees	739,672	483,850
Respite fees	12,461	34,213
	752,133	518,063
Total incoming resources	816,512	556,240
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	15	428
Charitable activities		
Wages	319,222	283,084
Social security	18,815	14,717
Pensions	3,019	2,036
Equipment leasing	576	576
Rates and water	9,772	9,657
Insurance	10,744	9,990
Light and heat	25,110	23,234
Telephone	1,842	1,928
Print, postage, stationery and advertising	1,191	1,312
Sundries	11,119	12,596
Subscriptions	3,479	3,166
Food and household	52,413	45,518
Carried forward	457,302	407,814

This page does not form part of the statutory financial statements

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Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021	2020
	£	£
Charitable activities		
Brought forward	457,302	407,814
Gardening	720	171
Staff training	1,753	3,110
Repairs and maintenance	38,011	30,318
Motor expenses	4,985	5,458
Computer costs	2,533	2,144
Depreciation freehold property	11,884	11,764
Depreciation equipment	2,555	1,861
Depreciation motor vehicles	5,377	7,169
Depreciation other assets	434	543
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	525,554	470,352
 Support costs		
Management		
Wages	77,720	66,150
Social security	8,301	6,747
Pensions	1,116	942
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	87,137	73,839
 Finance		
Bank charges	229	(375)
 Governance costs		
Bookkeeping fees	13,575	12,608
Independent examiner's fee	2,880	2,400
Professional fees	974	3,752
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	17,429	18,760
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Total resources expended	630,364	563,004
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Net income/(expenditure)	186,148	(6,764)
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