

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

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<b>Trustees</b>	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)
<b>Charity number</b>	1159263	
<b>Principal address</b>	Rough Lee Home Rough Lee Road Accrington Lancashire BB5 2LR	
<b>Independent examiner</b>	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB	

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# THE ALEX GROUP

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# THE ALEX GROUP

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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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

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### 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

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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

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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 2023 £	Unrestricted funds 2022 £
	Notes		
<b><u>Income and endowments from:</u></b>			
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
<b>Total income</b>		<b>750,951</b>	<b>721,014</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	736,564	691,632
Other	11	192	175
<b>Total expenditure</b>		<b>736,756</b>	<b>691,807</b>
<b>Net income for the year/ Net movement in funds</b>		<b>14,195</b>	<b>29,207</b>
Fund balances at 1 April 2022		740,604	711,397
<b>Fund balances at 31 March 2023</b>		<b>754,799</b>	<b>740,604</b>

All income and expenditure derive from continuing activities.



# THE ALEX GROUP

## BALANCE SHEET

AS AT 31 MARCH 2023

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

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

# THE ALEX GROUP

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

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### 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>
<b>Grants receivable for core activities</b>		
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

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### 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>
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
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
	£	£	£	£	£
<b>Cost</b>					
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>
<b>Depreciation and impairment</b>					
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>
<b>Carrying amount</b>					
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
	£	£
<b>Amounts falling due within one year:</b>		
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)
<b>Cash generated from operations</b>	<u><b>48,656</b></u>	<u><b>48,384</b></u>

### 19 Analysis of changes in net funds

The charity had no debt during the year.