

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

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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>Company number</b>	1159263	
<b>Principal address</b>	Rough Lee Home Rough Lee Road Accrington Lancashire BB5 2LR	
<b>Registered office</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 (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 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

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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 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

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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.

*James Livesey*

.....  
J A Livesey

**Trustee**

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

# 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 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 £
<b>Income and endowments from:</b>			
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
<b>Total income</b>		<b>856,475</b>	<b>750,951</b>
<b>Expenditure on:</b>			
Charitable activities	7	891,117	736,564
Other expenditure	12	297	192
<b>Total expenditure</b>		<b>891,414</b>	<b>736,756</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>(34,939)</b>	<b>14,195</b>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		754,799	740,604
<b>Fund balances at 31 March 2024</b>		<b>719,860</b>	<b>754,799</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	14		564,645		524,149
<b>Current assets</b>					
Debtors	15	24,859		19,229	
Cash at bank and in hand		180,504		270,366	
		205,363		289,595	
<b>Creditors: amounts falling due within one year</b>	16	(50,148)		(58,945)	
<b>Net current assets</b>			155,215		230,650
<b>Total assets less current liabilities</b>			719,860		754,799
<b>Net assets excluding pension liability</b>			719,860		754,799
<b>The funds of the charity</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	21		(42,991)		48,656
<b>Investing activities</b>					
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	
<b>Net cash used in investing activities</b>			(46,871)		(141,654)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(89,862)		(92,998)
Cash and cash equivalents at beginning of year			270,366		363,364
<b>Cash and cash equivalents at end of year</b>			180,504		270,366

# THE ALEX GROUP

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

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

# THE ALEX GROUP

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

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### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>9,896</u>	<u>5,091</u>

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	1,368	-
Other income	<u>13,951</u>	<u>8,295</u>
	<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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 8)</b>		
Support	99,399	93,343
Governance	25,255	32,420
	<u>891,117</u>	<u>736,564</u>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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)	-

### 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

#### 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
	558,269	493,302

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
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2024	2023
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Financing costs	297	192
	297	192

### 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 £
<b>Cost</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
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 £
<b>Amounts falling due within one year:</b>		
Other debtors	14,148	9,856
Prepayments and accrued income	10,711	9,373
	<b>24,859</b>	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
	<b>50,148</b>	<b>58,945</b>

### 17 Retirement benefit schemes

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