

CARE AFTER COMBAT

England & Wales · Charity number 1159342

Details

Status	Registered
Legal form	Charitable company
Company number	09152620
Registered	2014-11-25
Register	View on the Charity Commission register

Contact

Address	Office 12 Newark Beacon Centre Cafferata Way Newark Nottinghamshire NG24 2TN
Phone	01636557543
Email	accounts@CAREAFTERCOMBAT.ORG
Website	www.careaftercombat.org

Activities

Objects: TO PROMOTE, FOR THE BENEFIT OF FORMER MEMBERS OF HER MAJESTYS ARMED FORCES AND THEIR FAMILIES, THE PROVISION OF SUPPORT AND MENTORSHIP TO THOSE WITHIN THE CRIMINAL JUSTICE SYSTEM, PREPARING THEM FOR RELEASE IN AN ATTEMPT TO SUPPORT THEIR REHABILITATION AND AVOID RE-OFFENDING

Activities: The charity's objects include, but are not limited to, providing peer mentorship and group support within the Justice System for the wellbeing of former British Armed Forces personnel and their Families.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Armed Forces/emergency Service Efficiency
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£973,327	£821,882	£439,325	19
2024-03-31	£935,829	£834,921	£256,260	16
2022-10-31	£382,221	£489,074	-	-
2021-10-31	£500,050	£445,542	£262,205	14
2020-10-31	£593,670	£401,297	£207,696	11

Trustees

Name	Role	Appointed
Adrian O'Donnell		2024-09-10
Bipon Bhakri		2022-11-08
Charlotte Ellen Dodden		2023-01-05
David Benjamin Rogers		2016-11-28
Dr Adarsh Kaul		2025-05-12
Jason Lee Poole		2024-09-16
Philip James Hubbard		2025-03-04
Professor Dean Harry Fathers		2022-07-03

CARE AFTER COMBAT

England & Wales - Charity number 1159342

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Care After Combat

Wright Vigar Limited
Chartered Accountants & Business Advisers
Morton House
12 Appletongate
Newark
Nottinghamshire
NG24 1JY

Care After Combat

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Care After Combat
Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

Care after Combat was formed in July 2014. The charity was registered with The Charity Commission on 25 November 2014 and became operational in 2015.

Objectives

From headquarters based in Newark, Nottinghamshire, Care After Combat's charitable objectives are: To promote, for the benefit of former members of His Majesty's Armed Forces and their families, the provision of support and mentorship to those within the criminal justice system, preparing them for release in an attempt to support their rehabilitation and prevent re-offending.

Aims

At Care after Combat, we are dedicated to providing unwavering support to former British Armed Forces personnel in the justice system and their families

Our mission is to ensure that these veterans receive the care, guidance and respect they deserve.

Many veterans face significant challenges when reintegrating into civilian life, especially if they become involved with the criminal justice system. The transition can be incredibly difficult and for some lead to mental health distress, lack of support and isolation

At Care after Combat, we address these issues head-on through personalised mentorship and comprehensive support services.

The achievement of these aims will provide support and guidance to former armed forces personnel in line with the objectives of the charity.

Key Performance Indicators (KPI's)

The main performance indicators for measuring success are:-

- number of veterans in the justice system receiving active support-
- number of engagements with veterans through well-being packs-
- overall fall in re-offending levels

Care After Combat
Report of the Trustees
for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Significant activities

The objects include, but are not limited to, providing peer mentorship and group support within the justice system for the wellbeing of former British Armed Forces personnel and their families.

CEO Report

Achievements and Performance

Over this last year Care after Combat has maintained and built on the financial security achieved in the previous reporting period. Care after Combat's continued expansion of scale and reach continues to ensure the longevity of support provided by the charity, in the medium and long term.

01 April 2023 an England only service called Op NOVA, an 'end to end' pathway for veterans in the justice system, was commissioned by NHS England. Care after Combat submitted a collaborative bid with Forces Employment Charity (FEC) for the 5 years (+2) contract to deliver Op NOVA with FEC as lead contractor and Care after Combat as sub-contractor. This collaborative bid was successful, and Phase 1 (pre-prison and post-prison focus) was commenced on 01 April 2023. Care after Combats involvement in Phase 1 was limited. Op NOVA Phase 2 (focus on in-prison element) commenced 01 April 2024 to provide a 'through the gate' aspect to Phase 1. Care after Combat provide the in-prison element of the Op NOVA provision of support. The in-prison work is delivered in person as well as remotely via a wellbeing activity pack named Stand Easy. All veterans referred in prison are entitled to access in person support coupled with remote levels of support.

In June 2023 a specific veteran support service into HMP Fosse Way (new build prison) was commenced via a sub-contract to Serco as the private prison provider for Fosse Way. This was agreed as an initial 3-year contract. This specific service has continued to be delivered. Fosse Way consistently reports positive outcomes across all service delivery. Discussions are currently underway regarding a possible follow-on contract.

01 November 2024 a specific veteran support service into HMP Ashfield was commenced via a sub-contract to Serco as the private prison provider for HMP Ashfield. This has been agreed as a 10-year contract running until 31 October 2034.

Thrive Together is the second phase of the two-year Veterans Places, People and Pathways (V3P) Programme. Thrive Together commenced on 01 April 2024. Defence Medical Welfare Services (DMWS) are the portfolio leads for the Midlands and Northeast and Yorkshire. Care after Combat applied for and were successful in securing a fixed term contract to deliver training raising awareness of issues related to veterans in the justice system. The contract for the Midlands and Northeast and Yorkshire commenced 01 January 2025 and will run until 30 June 2026.

Project Phoenix, Care after Combat's voluntary mentor service continued to be delivered across England and Wales, funded by charitable means and with grant funding over the 12 -month period from Lloyds Patriotic Fund, Veterans' Foundation and Nottinghamshire County Council Local Communities Fund.

Care after Combat now offers veteran support services across all 123 prisons in England and Wales, and in the community.

This reporting period 01 April 2024 - 31 March 2025 has seen continued increase in numbers of veterans being directly and actively supported by Care after Combat.

Statistics for the close of this reporting period (31 March 2025) across all Care after Combat delivery in England and Wales: -

- Veteran referrals in the justice system between 01 April 2024 and 31 March 2025 - 1482
- Total number of Stand Easy Packs sent between 01 April 2024 and 31 March 2025 - 13297
- Total number of written responses* from veterans receiving Stand Easy Pack between 01 April 2024 and 31 March 2025 - 416

*Each written response received into Care after Combat HQ is, in turn, responded to in writing, whether that is to pass a marked quiz sheet back, acknowledgement of a 'virtual forum' topic input by the veteran, or a general query that needs some level of response. Every 'Stand-Easy' pack contains a stamped addressed envelope to enable veterans to respond and interact free of charge.

Number of calls received via the Care after Combat Helpline between 01 April 2024 and 31 March 2025: - 148

Active engagement of Volunteer Mentors continues, recruited by, trained, managed, supervised and reported on by the Volunteer Co- Ordinator's. 2 people job share 1 whole time equivalent.

A full calendar of fundraising events was planned and for this reporting period together with external fundraisers and donors, a sufficient amount was generated and used to support Project Phoenix core operating costs.

Care After Combat

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Members of the public kindly donate to the proceeding from events that they have organised themselves, such as walks, small festivals and taking part in running races etc, through Enthuse and other online fundraising sites.

Public benefit

We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning future activities, In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

Care after Combat could not deliver its aims without the altruistic work of its Volunteer Mentors and Volunteer Ambassadors. There are currently 45 Volunteer Mentors and 8 Volunteer Ambassadors. Volunteers in both groups are reflective of the armed forces experience, other relative experience and lived experience of the justice system. All out-of-pocket expenses are reimbursed, where claimed, but all time is given freely by all volunteers.

Trustee Support

Care after Combat has a board of 9 Trustees that give their time freely for board duties. All out-of-pocket expenses can be claimed although however to date none have been claimed.

FINANCIAL REVIEW

Financial Review

The charities net assets at 31st March 2025 were £439,325 compared to £287,880 at 31st March 2024.

Our total income for 01 April 2024 - 31 March 2025 was £973,327 (2024: £967,449).

Details of grants received in the period are listed in note 2 of the accounts.

Total expenditure of £821,882 2024: £834,921)

In the period, the charity expended £24,005 on fixed assets (2024: £42,285).

Principal funding sources

Project Phoenix - funded via charitable means and various grant funds as detailed below.

Op NOVA - Fully NHSE funded

Thrive Together - AFCFT centrally funded programme.

HMP Fosse Way (specialist programme) Fully Serco funded

HMP Ashfield (specialist programme) Fully Serco funded

Grant funding awarded/continued during period 01 April 2024 - 31 March 2025

- AFCFT 'Reaching and Supporting Armed Forces Communities' grant - £15.1k
- Nottinghamshire County Council Local Communities Fund - salary contribution towards RC(Central) / VM Coordinator post - £9,606 per annum for four years commencing April 2022.
- Veterans' Foundation - £21.3k salary contribution for Regional Coordinator Wales
- Lloyds Patriotic Fund - Partnership Small Grant - £25k

Reserves policy

The charity has a policy of keeping enough reserves to sustain the organisation for long enough to ensure the safeguarding of our veteran beneficiaries, should all external funding cease, for a period of three months.

The trustees continually assess, via quarterly meetings, the reserves policy position and monitor the ongoing needs of the charity. These funds will only be spent by the authority of the Trustees and upon the wind up of the organisation.

This accounting period opened up with Reserves policy set at £135,000. It was revised upwards to £145,000 following review by the Trustees on 06 November 2024. This increase is reflective of the growth of the charity over the past years.

At the year end 31 March 2025 the charity had unrestricted reserves of £439,325 (2024: £287,880) which sat above the reserve policy figure of £145,000. £66,189 (£50,107) of unrestricted reserves are made up of tangible fixed assets and investments with the unrestricted free reserves being £373,136 (2024: £237,773). This level will continue to be reviewed by the Trustees alongside the delivery requirements of its activities to ensure an appropriate level of reserves is maintained.

Care After Combat

Report of the Trustees **for the Year Ended 31 March 2025**

FUTURE PLANS

The Trustees are looking to continue the progress of the charity in terms of increasing the outreach of the charity for the delivery of its objectives through managed growth and access of additional income streams.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum, and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of winding up the liability of the members is limited to a sum not exceeding £10 each.

Recruitment and appointment of new trustees

In accordance with the governing document and Charity Commission guidance the trustees are responsible for the appointing of new trustees to the Board. New trustees are appointed further to the recommendations from routine skills audits on the basis where they have the necessary skills to contribute to the charity's management and development. When new trustees are appointed, they are introduced to the work of the trustees and provided with the relevant information in accordance with Charity Commission guidelines that they need to fulfil their roles, with professional training to be provided if the individual requires it.

Organisational structure

The Trustees make all strategic decisions and support the CEO and staff to carry out these decisions. The Board appoints the CEO and a board member will attend interviews of senior management. All other staff appointments are made internally. The board also approves all major suppliers based on staff recommendations and price comparisons.

The day to day running of the organisation is delegated to the CEO and senior management. However, any invoice or payment exceeding £10,000 must be approved by a trustee and expense claims or invoices from any trustee or the CEO requires authority from two other Trustees before it can be paid.

Based on limited staff numbers there is no requirement for a formal structure for pay scales at Care After Combat. The organisation is relatively new and still growing so salaries are set in line with market forces and local averages. The charity had a trading subsidiary, Care After Combat Trading Limited which is now dormant.

Induction and training of new trustees

Trustees' responsibilities are explained to them before they accept appointment and they are given a copy of the Charity Commission's "The essential trustee: what you need to know, what you need to do", which they are encouraged to read. Each trustee then provides documentation to enable them to be independently checked under UK anti money laundering legislation.

Key management remuneration

Arrangements for setting pay and remuneration of key management personal is managed by benchmarking salaries against similar roles in other organisations taking into account national minimum wage, salary decisions are made by senior management and agreed with the board of Trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A live risk register is maintained by the CEO and is a standing agenda item at every trustee meeting.

There are adequate financial controls in place, with the Senior Management Team meeting monthly to review the financial performance and update forecasts, including the cashflow forecast. The meetings are also attended by the Treasurer, who provides guidance and is assured on the robustness of the charity's finances.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09152620 (England and Wales)

Registered Charity number

1159342

Registered office

Beacon Innovation Centre
Cafferata Way
Newark
Nottinghamshire
NG24 2TN

Care After Combat

Report of the Trustees
for the Year Ended 31 March 2025

Trustees

D Rogers: Chair
C Dodden: Deputy Chair
B Bhakri: Treasurer
Prof D Fathers
J Metcalfe
A O'Donnell (appointed September 2024)
J Poole (appointed September 2024)
A Kaul (appointed May 2025)
P Hubbard (appointed March 2025)

Resigned since last Trustee Report:

M Aldridge (resigned April 2024)
B. Mair (resigned August 2024)

Patrons:

Sir A Pulford

The Management Committee (Board of Trustees) meet quarterly. There were no sub-committees for this reporting period.

The Senior Management Team for the period was made up of:

A Kirk: Chief Executive Officer CEO (resigned March 2025)
A Barnett: Executive Officer (resigned September 2025)
Dr J Jones: Chief Executive Officer (CEO) (appointed March 2025)
Evonne Williamson: Operations Lead (appointed 02 April 2024)
Phil Loader: Deputy Operations Lead
Justin Ruskin: Business Manager (appointed September 2025)
J. Cunningham: Finance Manager

Independent Examiner

Paul Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
Morton House
12 Appletongate
Newark
Nottinghamshire
NG24 1JY

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 December 2025 and signed on its behalf by:

Charlotte E Dodden

[Charlotte E Dodden \(Dec 23, 2025 09:24:13 GMT\)](#)

Charlotte Ellen Dodden - Trustee

**Independent Examiner's Report to the Trustees of
Care After Combat**

Independent examiner's report to the trustees of Care After Combat ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Paul Colcomb

[Paul Colcomb \(Dec 23, 2025 12:08:24 GMT\)](#)

Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
Morton House
12 Appletongate
Newark
Nottinghamshire
NG24 1JY

23 December 2025

Care After Combat

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2025

				Year Ended 31.3.25	Period 1.11.22 to 31.3.24
		Unrestricted funds	Restricted funds	Total funds	Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	142,082	112,828	254,910	616,988
Charitable activities	5				
Veteran Support Services		694,101	-	694,101	348,274
Other trading activities	3	17,170	-	17,170	1,291
Investment income	4	7,146	-	7,146	126
Other income		-	-	-	770
Total		<u>860,499</u>	<u>112,828</u>	<u>973,327</u>	<u>967,449</u>
EXPENDITURE ON					
Raising funds	6	39,871	1,386	41,257	8,847
Charitable activities	7				
Veteran Support Services		667,132	46,290	713,422	296,077
Project Phoenix		1,419	8,220	9,639	115,641
ReGroup Pathfinder		-	41,830	41,830	56,568
Bowman Remote Support Service		-	15,102	15,102	349,788
Other		632	-	632	8,000
Total		<u>709,054</u>	<u>112,828</u>	<u>821,882</u>	<u>834,921</u>
NET INCOME		151,445	-	151,445	132,528
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		256,260	-	256,260	155,352
Prior year adjustment	13	31,620	-	31,620	-
As restated		<u>287,880</u>	-	<u>287,880</u>	<u>155,352</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>439,325</u></u>	<u><u>-</u></u>	<u><u>439,325</u></u>	<u><u>287,880</u></u>

The notes form part of these financial statements

Care After Combat

Balance Sheet 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	14	66,188	-	66,188	50,106
Investments	15	1	-	1	1
		66,189	-	66,189	50,107
CURRENT ASSETS					
Stocks	16	2,114	-	2,114	3,127
Debtors	17	72,750	-	72,750	144,739
Cash at bank and in hand		375,561	-	375,561	208,691
		450,425	-	450,425	356,557
CREDITORS					
Amounts falling due within one year	18	(75,625)	-	(75,625)	(107,119)
NET CURRENT ASSETS		374,800	-	374,800	249,438
TOTAL ASSETS LESS CURRENT LIABILITIES		440,989	-	440,989	299,545
CREDITORS					
Amounts falling due after more than one year	19	(1,664)	-	(1,664)	(11,665)
NET ASSETS		439,325	-	439,325	287,880
FUNDS	22				
Unrestricted funds				439,325	287,880
TOTAL FUNDS				439,325	287,880

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Care After Combat

Balance Sheet - continued

31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2025 and were signed on its behalf by:

Charlotte E Dodden

[Charlotte E Dodden \(Dec 23, 2025 09:24:13 GMT\)](#)

Charlotte Ellen Dodden - Trustee

Bipon Bhakri

[Bipon Bhakri \(Dec 23, 2025 12:47:27 GMT+1\)](#)

Bipon Bhakri - Trustee

Care After Combat

Cash Flow Statement
for the Year Ended 31 March 2025

		Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated £
	Notes	£	
Cash flows from operating activities			
Cash generated from operations	1	181,474	131,430
Interest paid		(427)	(1,033)
Net cash provided by operating activities		<u>181,047</u>	<u>130,397</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(24,005)	(48,285)
Interest received		7,146	126
Net cash used in investing activities		<u>(16,859)</u>	<u>(48,159)</u>
Cash flows from financing activities			
Loan repayments in year		(10,002)	(14,168)
Loan repayment from subsidiary		12,684	-
Net cash provided by/(used in) financing activities		<u>2,682</u>	<u>(14,168)</u>
Change in cash and cash equivalents in the reporting period		<u>166,870</u>	<u>68,070</u>
Cash and cash equivalents at the beginning of the reporting period		<u>208,691</u>	<u>140,621</u>
Cash and cash equivalents at the end of the reporting period		<u><u>375,561</u></u>	<u><u>208,691</u></u>

The notes form part of these financial statements

Care After Combat

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	151,445	132,528
Adjustments for:		
Depreciation charges	6,219	5,693
Loss on disposal of fixed assets	1,704	-
Interest received	(7,146)	(126)
Interest paid	427	1,033
Write off of loan to subsidiary	(1,068)	8,000
Decrease/(increase) in stocks	1,013	(3,127)
Decrease/(increase) in debtors	60,374	(100,992)
(Decrease)/increase in creditors	(31,494)	88,421
Net cash provided by operations	<u>181,474</u>	<u>131,430</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	208,691	166,870	375,561
	<u>208,691</u>	<u>166,870</u>	<u>375,561</u>
Debt			
Debts falling due within 1 year	(10,000)	-	(10,000)
Debts falling due after 1 year	(11,665)	10,001	(1,664)
	<u>(21,665)</u>	<u>10,001</u>	<u>(11,664)</u>
Total	<u>187,026</u>	<u>176,871</u>	<u>363,897</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity is a company limited by guarantee and registered in England with Companies House. The registered office and place of business can be found in the 'Reference and Administration' section of the trustees report.

The presentational currency is pound sterling.

Preparation of consolidated financial statements

The financial statements contain information about Care After Combat as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

Donations and grant income (including government grants) 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.

Contract income (including government contracts) is recognised on the exchange of service or goods. Services provided will be recognised over the term of the service or in line with the achievement of key performance conditions. Where the contract is for the provision of goods, income will be recognised on the exchange of the goods provided.

Donated assets are recognised in the accounts at market value.

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.

Office equipment	- 25% - 33.3% straight line
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

Donated goods, services and facilities

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably in accordance with the Charities SORP (FRS 102).

On receipt, donated goods, services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Investments

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

2. DONATIONS AND LEGACIES

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
	£	£
Donations	137,797	107,435
Gift aid	2,285	7,652
Grants	114,828	501,901
	<u>254,910</u>	<u>616,988</u>

Care After Combat

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES - continued

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

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
	£	£
National Health Service (NHS)	-	244,023
NHS- Operation Bowman	-	23,210
The Veterans Fund	21,290	20,000
Sporting Force	-	32,500
Regroup	41,830	-
Lloyds Patriotic Fund	25,000	-
Armed Forces Covenant Fund Trust	15,102	99,961
NCC Local Communities Fund	9,606	16,010
Paragon Products	2,000	3,200
Royal Air Force Benevolent Fund	-	5,000
Greenwich Hospital	-	32,496
Army Benevolent Fund- The Soldiers	-	15,000
Main Grants	-	10,000
Masonic Charitable Foundation	-	500
Other grants	-	1
	<u>114,828</u>	<u>501,901</u>

The total government grants received from all government departments was £41,830 (2024: £283,243)

3. OTHER TRADING ACTIVITIES

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
	£	£
Fundraising events	17,110	1,291
Shop income	60	-
	<u>17,170</u>	<u>1,291</u>

4. INVESTMENT INCOME

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
	£	£
Deposit account interest	7,146	-
Interest receivable - trading	-	126
	<u>7,146</u>	<u>126</u>

Care After Combat

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
	Activity	£	£
Contract income	Veteran Support Services	694,101	348,274

Included within contracts is an amount of £663,015 from OP NOVA (2024: £324,634) and £35,814 from Serco (2024: £23,640).

6. RAISING FUNDS

Raising donations and legacies

		Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
		£	£
Marketing		18,854	1,881
Costs of fundraising		19,926	6,466
		<u>38,780</u>	<u>8,347</u>

Other trading activities

		Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
		£	£
Opening stock		3,127	-
Purchases		1,464	3,127
Closing stock		(2,114)	(3,127)
Bad debts		-	500
		<u>2,477</u>	<u>500</u>
Aggregate amounts		<u>41,257</u>	<u>8,847</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Veteran Support Services	468,079	245,343	713,422
Project Phoenix	4,180	5,459	9,639
ReGroup Pathfinder	41,830	-	41,830
Bowman Remote Support Service	15,102	-	15,102
	<u>529,191</u>	<u>250,802</u>	<u>779,993</u>

Care After Combat

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
	£	£
Staff costs	510,831	578,435
Mentor costs	18,360	20,178
Project delivery costs	-	9,567
	<u>529,191</u>	<u>608,180</u>

9. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Veteran Support Services	220,936	573	7,923	15,911	245,343
Project Phoenix	4,481	-	-	978	5,459
	<u>225,417</u>	<u>573</u>	<u>7,923</u>	<u>16,889</u>	<u>250,802</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
	£	£
Depreciation - owned assets	6,219	5,693
Other operating leases	27,516	31,400
Deficit on disposal of fixed assets	1,704	-
Fees payable to the independent examiner for the examination of the Charity's annual accounts	<u>2,500</u>	<u>1,100</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the period ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the period ended 31 March 2024.

12. STAFF COSTS

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
	£	£
Wages and salaries	517,960	546,482
Social security costs	42,871	42,834
Other pension costs	12,427	14,333
	<u>573,258</u>	<u>603,649</u>

Care After Combat

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. STAFF COSTS - continued

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

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24 as restated
Senior Management	5	3
Support Staff	14	13
	<u>19</u>	<u>16</u>

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

The total amount paid to Key Management Personnel in the period was £92,737 (2024:£157,641).

13. PRIOR YEAR ADJUSTMENT

A donated asset was omitted from the prior year accounts so an adjustment was made to recognise this in the correct period. This has resulted in the prior year funds increasing by £31,620.

14. TANGIBLE FIXED ASSETS

	Office equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2024	48,404	33,324	81,728
Additions	-	24,005	24,005
Disposals	(700)	(1,704)	(2,404)
At 31 March 2025	<u>47,704</u>	<u>55,625</u>	<u>103,329</u>
DEPRECIATION			
At 1 April 2024	31,622	-	31,622
Charge for year	6,219	-	6,219
Eliminated on disposal	(700)	-	(700)
At 31 March 2025	<u>37,141</u>	<u>-</u>	<u>37,141</u>
NET BOOK VALUE			
At 31 March 2025	<u>10,563</u>	<u>55,625</u>	<u>66,188</u>
At 31 March 2024	<u>16,782</u>	<u>33,324</u>	<u>50,106</u>

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>1</u>
NET BOOK VALUE	
At 31 March 2025	<u>1</u>
At 31 March 2024	<u>1</u>

There were no investment assets outside the UK.

Care After Combat

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. FIXED ASSET INVESTMENTS - continued

Subsidiary

**Care After Combat Trading
Limited**

Registered Office: Beacon Innovation Centre, Cafferata Way, Newark, England, NG24 2TN
Nature of business: Merchandising

Class of share: %
Ordinary holding
100

	2025 £	2024 £
Aggregate capital and reserves	-	227
Loss for the period/year	(227)	(26,964)

The trading subsidiary ceased to trade on 31 March 2024 and any remaining assets were transferred to the charity.

16. STOCKS

	2025 £	2024 as restated £
Stocks	2,114	3,127

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 as restated £
Trade debtors	72,329	55,122
Amounts owed by group undertakings	-	11,615
Other debtors	421	5
Prepayments and accrued income	-	77,997
	72,750	144,739

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 as restated £
Bank loans and overdrafts (see note 20)	10,000	10,000
Trade creditors	16,983	18,473
Social security and other taxes	12,801	10,346
VAT	32,507	63,409
Other creditors	354	551
Accruals and deferred income	2,980	4,340
	75,625	107,119

Care After Combat

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024 as restated
	£	£
Bank loans (see note 20)	1,664	11,665

20. LOANS

An analysis of the maturity of loans is given below:

	2025	2024 as restated
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,000	10,000
Amounts falling between one and two years:		
Bank loans - 1-2 years	1,664	10,000
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	1,665

The UK government has provided a partial guarantee over the bank loan.

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024 as restated
	£	£
Within one year	6,309	6,309
Between one and five years	6,126	12,435
	12,435	18,744

22. MOVEMENT IN FUNDS

	At 1.4.24 £	Prior year adjustment £	Net movement in funds £	At 31.3.25 £
Unrestricted funds				
Veteran Support Services	256,260	31,620	151,445	439,325
TOTAL FUNDS	256,260	31,620	151,445	439,325

Care After Combat

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

22. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Veteran Support Services	860,499	(709,054)	151,445
Restricted funds			
ReGroup Pathfinder	41,830	(41,830)	-
Veterans Fund	21,290	(21,290)	-
Armed Forces Covenant Fund	15,102	(15,102)	-
Lloyd's Patriotic Fund	25,000	(25,000)	-
NCC Local Communities Fund	9,606	(9,606)	-
	<u>112,828</u>	<u>(112,828)</u>	<u>-</u>
TOTAL FUNDS	<u>973,327</u>	<u>(821,882)</u>	<u>151,445</u>

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Veteran Support Services	93,465	194,415	287,880
Bowman Remort Support Service	24,071	(24,071)	-
	<u>117,536</u>	<u>170,344</u>	<u>287,880</u>
Restricted funds			
ReGroup Pathfinder	10,911	(10,911)	-
Lloyd's Patriotic Fund	26,905	(26,905)	-
	<u>37,816</u>	<u>(37,816)</u>	<u>-</u>
TOTAL FUNDS	<u>155,352</u>	<u>132,528</u>	<u>287,880</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Veteran Support Services	757,610	(563,195)	194,415
Bowman Remort Support Service	23,211	(47,282)	(24,071)
	<u>780,821</u>	<u>(610,477)</u>	<u>170,344</u>
Restricted funds			
ReGroup Pathfinder	45,657	(56,568)	(10,911)
Veterans Fund	20,000	(20,000)	-
Armed Forces Covenant Fund	99,961	(99,961)	-
Lloyd's Patriotic Fund	-	(26,905)	(26,905)
NCC Local Communities Fund	16,010	(16,010)	-
Royal Air Force Benevolent Fund	5,000	(5,000)	-
	<u>186,628</u>	<u>(224,444)</u>	<u>(37,816)</u>
TOTAL FUNDS	<u>967,449</u>	<u>(834,921)</u>	<u>132,528</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

22. MOVEMENT IN FUNDS - continued

Unrestricted Funds

Bowman Remote Support Services

This fund represents a material contract that the charity operates for the NHS. The monies are not restricted as the trustees are able to decide how the monies are spent in the delivery of the service.

Restricted Funds

ReGroup Pathfinder

This fund is to cover the ReGroup project which is partially funded by NHSE.

Veterans Foundation

This is monies received towards the staff wage of a new deputy operations lead post.

Armed Forces Covenant Fund

This is monies received to support the production and delivery of Wellbeing Activity Packs.

Lloyds Patriotic Fund

This is monies received towards the expansion of the Phoenix project into the West Midlands.

NCC Local Communities Fund

This is monies received towards the staff wages of a new deputy operations lead post.

Royal Air Force Benevolent Fund

This is monies received toward project Phoenix.

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Care After Combat

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	Year Ended 31.3.25 £	Period 1.11.22 to 31.3.24 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	137,797	107,435
Gift aid	2,285	7,652
Grants	114,828	501,901
	254,910	616,988
Other trading activities		
Fundraising events	17,110	1,291
Shop income	60	-
	17,170	1,291
Investment income		
Deposit account interest	7,146	-
Interest receivable - trading	-	126
	7,146	126
Charitable activities		
Contract income	694,101	348,274
Other income		
Other income	-	770
Total incoming resources	973,327	967,449
EXPENDITURE		
Raising donations and legacies		
Marketing	18,854	1,881
Costs of fundraising	19,926	6,466
	38,780	8,347
Other trading activities		
Opening stock	3,127	-
Purchases	1,464	3,127
Bad debts	-	500
Closing stock	(2,114)	(3,127)
	2,477	500
Charitable activities		
Wages	461,788	523,802
Social security	38,028	40,969
Pensions	11,015	13,664
Mentor costs	18,360	20,178
Project delivery costs	-	9,567
	529,191	608,180

This page does not form part of the statutory financial statements

Care After Combat

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	Year Ended 31.3.25 £	Period 1.11.22 to 31.3.24 as restated £
Charitable activities		
Other		
W/o irrecoverable loan	632	8,000
Support costs		
Management		
Wages	56,172	22,680
Social security	4,843	1,865
Pensions	1,412	669
Rent	27,516	31,400
Rates and water	(744)	-
Insurance	3,527	1,587
Telephone	12,386	15,758
Postage and stationery	25,193	26,979
Hire of office equipment	8,778	12,408
Sundries	9,752	7,294
Motor & travel	64,007	66,615
Subscriptions	1,050	749
Staff training	11,525	-
	225,417	188,004
Finance		
Bank charges	146	756
Bank interest	427	1,033
	573	1,789
Other		
Dep'n of plant & machinery	6,219	5,693
Loss on sale of tangible fixed assets	1,704	-
	7,923	5,693
Governance costs		
Accountancy fees	11,892	12,594
Legal fees	4,997	1,814
	16,889	14,408
Total resources expended	821,882	834,921
Net income	151,445	132,528

This page does not form part of the statutory financial statements

CARE AFTER COMBAT

England & Wales - Charity number 1159342

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Period
1 November 2022 to 31 March 2024

for
Care After Combat

Wright Vigar Limited
Chartered Accountants & Business Advisers
Morton House
12 Appletongate
Newark
Nottinghamshire
NG24 1JY

Care After Combat

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for the Period 1 November 2022 to 31 March 2024

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Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, its memorandum, and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of winding up the liability of the members is limited to a sum not exceeding £10 each.

Recruitment and appointment of new trustees

In accordance with the governing document and Charity Commission guidance the trustees are responsible for the appointing of new trustees to the Board. New trustees are appointed further to the recommendations from routine skills audits on the basis where they have the necessary skills to contribute to the charity's management and development. When new trustees are appointed, they are introduced to the work of the trustees and provided with the relevant information in accordance with Charity Commission guidelines that they need to fulfil their roles, with professional training to be provided if the individual requires it.

Induction and training of new trustees

Trustees' responsibilities are explained to them before they accept appointment and they are given a copy of the Charity Commission's "The essential trustee: what you need to know, what you need to do", which they are encouraged to read. Each trustee then provides documentation to enable them to be independently checked under UK anti money laundering legislation.

Organisational structure

The Management Committee (at time of writing - December 2024) is made up of eight Trustees:

D Rogers: Trustee and Chair

B Bhakri: Trustee and Treasurer

B Mair: Trustee

Prof D Fathers: Trustee

C Dodden: Trustee

J Metcalfe: Trustee (appointed August 2023)

A O'Donnell: Trustee (appointed September 2024)

J Poole: Trustee (appointed September 2024)

Resigned since last Trustee Report:

M Aldridge: Trustee (resigned April 2024)

The Management Committee (Board of Trustees) meet quarterly. There are currently no sub-committees.

The Senior Management Team for the period was made up of:

A Kirk: Chief Executive Officer (CEO)

P Norman: Operations Lead

Dr J Jones: Clinical & Research Lead

The charity employed E Williams as Operations Lead and Executive Officer shortly after the period end.

The Trustees make all strategic decisions and support the CEO and staff to carry out these decisions. The Board appoints the CEO and a board member will attend interviews of senior management. All other staff appointments are made internally. The board also approves all major suppliers based on staff recommendations and price comparisons.

The day to day running of the organisation is delegated to the CEO and senior management. However, any invoice or payment exceeding £10,000 must be approved by a trustee and expense claims or invoices from any trustee or the CEO requires authority from two other Trustees before it can be paid.

Based on limited staff numbers there is no requirement for a formal structure for pay scales at Care After Combat. The organisation is relatively new and still growing so salaries are set in line with market forces and local averages.

The charity has a trading subsidiary, Care After Combat Trading Limited. The company undertakes trading activities to raise monies for the charity to use against its objectives.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A live risk register is maintained by the CEO and is a standing agenda item at every trustee meeting.

There are adequate financial controls in place, with the Senior Management Team meeting monthly to review the financial performance and update forecasts, including the cashflow forecast. The meetings are also attended by the Treasurer, who provides guidance and is assured on the robustness of the charity's finances.

Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

Care after Combat was formed in July 2014. The charity was registered with The Charity Commission on 25 November 2014 and became operational in 2015.

Objectives

From headquarters based in Newark, Nottinghamshire, Care After Combat's charitable objectives are:

To promote, for the benefit of former members of Her Majesty's Armed Forces and their families, the provision of support and mentorship to those within the criminal justice system, preparing them for release in an attempt to support their rehabilitation and avoid re-offending.

Aims

At Care after Combat, we are dedicated to providing unwavering support to former British Armed Forces personnel in the justice system and their families.

Our mission is to ensure that these veterans receive the care, guidance and respect they deserve.

Many veterans face significant challenges when reintegrating into civilian life, especially if they become involved with the justice system. The transition can be incredibly difficult, leading to issues such as mental health problems, lack of support and social isolation.

At Care after Combat, we address these issues head-on through personalised mentorship and comprehensive support services.

The achievement of these aims will provide support and guidance to former armed forces personnel in line with the objectives of the charity.

Key Performance Indicators (KPI's)

The main performance indicators for measuring success are:

- number of veterans in the justice system receiving active support
- number of engagements with veterans through well-being packs
- overall fall in re-offending levels

Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

OBJECTIVES AND ACTIVITIES

Significant activities

The objects include, but are not limited to, providing peer mentorship and group support within the justice system for the wellbeing of former British Armed Forces personnel and their families.

CEO Report

Achievements and Performance

This period has been transformational in terms of services provided by Care after Combat, and in terms of the charity's reach and scale of operations. The financial stability and security achieved by the end of the period has fostered greater certainty which has, in turn, meant assured longevity of Care after Combat support, in the medium-long term, to veterans in the justice system.

The principle of the 'end to end' pathway of care for veterans in the justice system, as proved during the ReGroup Pathfinder service commissioned by NHS England and previously reported on, resulted in the creation of a national (England only) service called Op NOVA, also commissioned by NHS England. Care after Combat (CaC) submitted a collaborative bid with Forces Employment Charity (FEC) for the 5 years (+2) contract to deliver Op NOVA with FEC as lead contractor and CaC as sub-contractor. This collaborative bid was successful, and Phase 1 (pre-prison and post-prison focus) was commenced on 01 April 2023. CaC involvement in Phase 1 was limited with the anticipation of Phase 2 (focus on in-prison element) to follow from 01 April 2024 onwards. A number of CaC staff were mobilised from 01 April 2023 to provide a 'through the gate' aspect to Phase 1, laying the foundations for the 2024 expansion to create the full pathway of care.

In parallel to this, because of the delayed roll-out of Op NOVA phase 2, NHS England continued to fund CaC between 01 April 2023 and 31 March 2024 delivering a bespoke service combining elements that had previously been delivered under both ReGroup and Veteran Care Through Custody (VCTC) - a collaborative service delivered in partnership with Nottinghamshire Healthcare NHS Foundation Trust across five prisons in the East Midlands. This effectively bridged the gap between planned service end for ReGroup and the anticipated Phase 2 Op NOVA, enabling continued support to the existing ReGroup veteran beneficiaries, and beyond.

June 2023 saw the commencement of a specific veteran support service into HMP Fosse Way (new build prison) via a sub-contract to Serco as the private prison provider for Fosse Way. This is an initial 3-year contract with discussions yet to be had regarding possible follow-on contract.

A generous 12-month grant from the Armed Forces Covenant Fund Trust (AFCFT) allowed a continuation of the Bowman service (NHS funding ceasing 31 March 2023), with the main focus being the recruitment of new Volunteer Mentors and the continued and expanded delivery of the Stand-Easy wellbeing activity pack to an ever-increasing number of veterans wanting the service.

The two-year Veterans Places, People and Pathways (V3P) Programme in Northeast England and Yorkshire came to an end on 31 December 2023. Having been a strong contributor to this highly collaborative network-generating programme, CaC was invited in March 2024 to be part of the consultation phase for a follow-on programme (also funded by the AFCFT) due to commence 01 April 2024 onwards. The Portfolio Lead (and conduit for AFCFT funding) was initially Sporting Force charity who were subsequently replaced by Defence Medical Welfare Services (DMWS).

Project Phoenix continued to be delivered across England and Wales, funded by charitable means and with grant funding across the 17-month period from Army Benevolent Fund, Greenwich Hospital, RAF Benevolent Fund, Lloyds Patriotic Fund, Veterans' Foundation and Nottinghamshire County Council Local Communities Fund. Care after Combat now offers veteran support services across all 123 prisons of England and Wales, and in the community.

This reporting period has seen a yet another significant increase in the numbers of veterans in the justice system directly and actively supported by Care after Combat; by 31 March 2024, the total numbers were over eleven times that of March 2020 (1100+ veterans vice 99) and, once again, nearly double that of the previous Year End report (31 October 2022 - circa 600).

Statistics for the close of this reporting period (31 March 2024) across all Care after Combat delivery:

- Veterans in the justice system being actively supported as at 31 March 2024 - 1115
- Total number of veteran beneficiaries supported since charity inception - 2,153
- Number of Wellbeing Activity packs ('Stand Easy') sent - 26,522
- Number of written responses* from veterans receiving 'Stand Easy' packs - 3,853

*Each written response received into Care after Combat HQ is, in turn, responded to in writing, whether that is to pass a marked quiz sheet back, acknowledgement of a 'virtual forum' topic input by the veteran, or a general query that needs some level of response. Every 'Stand-Easy' pack contains a stamped addressed envelope to enable veterans to respond and interact free of charge.

Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

OBJECTIVES AND ACTIVITIES

Engagement of our Volunteer Mentors (VMs) in veteran support activity increased this period, as did the overall number of VMs recruited. Consequently, the decision was taken to create a new post of VM Coordinator to act as focal point for all VM activity. Recruited to in October 2023, it remains early days for this new role but clear benefits in terms of simplified communications, tasking, reporting, training and recruiting are already being seen.

A full calendar of fundraising events was planned for this period and, together with external fundraisers and donors, a reasonable amount was generated and used to support Project Phoenix core operating costs. It was noted, however, that the cost-of-living impact to the general public over this period seemed to be reflected in lower-than-anticipated take up of some paid attendance events that were planned, two of which had to be cancelled due to lack of registrations.

Members of the public kindly donate the proceeds from events that they have organised themselves, such as walks, cycle rides and skydives, etc, through Enthuse and other online fundraising sites.

Change in Accounting Periods

This set of accounts is unique in the charity's history to date in that it covers 17 months in total - 01 November 2022 to 31 March 2024. With significant contracts secured with both NHS England and Serco, during this period it was appropriate to adjust Care after Combat's accounting period from 01 November to 31 October and move to 01 April to 31 March to tie with the more commonly used financial year.

Therefore, headline figures in this report should be viewed in the context of an extended 17-month reporting period. Henceforth, the 12-month cycle will resume with the next reportable accounts covering 01 April 2024 to 31 March 2025.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

Care After Combat could not deliver its aims without the altruistic work of its Mentors (VMs) and Ambassadors, all of whom are volunteers. There are currently 55 VMs and 8 Ambassadors engaged from across all of England and Wales. All out of pocket expenses are reimbursed, where claimed, but time is given freely by all volunteers.

Trustee Support

Care After Combat has a board of eight Trustees that give their time freely for board duties. Although they have the right to also reclaim out of pocket expenses, they decline to do so.

FINANCIAL REVIEW

Financial Review

The Charity's net assets at 31 March 2024 were £256,260 compared to £155,352 in 2022.

Our total income of £935,829 was significantly more than the previous reporting period (£382,221). Contracts income presented a new income stream of £348,274 in the period as the charity was able to successfully bid for a range of NHS funded contracts. The charity also received grants totalling £501,901.

Details of grants received in the period are listed in note 2 of the accounts.

Total expenditure at £834,921 showed an increase on the prior period (£489,074). This 71% increase in costs was a consequential effect of the longer accounting period alongside additional grant and contract funded activities.

In the period, the charity expended £16,665 on fixed assets, mainly on office equipment (£14,961).

Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

FINANCIAL REVIEW

Principal funding sources

Project Phoenix - funded via charitable means and by various grant funding as detailed below.

ReGroup & '12-month NHSE extension' - Fully NHSE funded.

Bowman - NHSE funded up to 31 March 2023, then AFCFT grant funded for 12 months from 01 April 2023.

Op NOVA - Fully NHSE funded.

V3P - AFCFT centrally funded programme.

HMP Fosse Way (specialist programme) - Fully Serco funded.

Grant funding awarded / continued during this period:

- RAF Benevolent Fund - £5k awarded November 2022 towards Project Phoenix core costs.
- Greenwich Hospital Trust - £32.5k awarded February 2023 towards Project Phoenix core costs.
- Army Benevolent Fund - £15k awarded February 2023 towards Project Phoenix core costs.
- AFCFT 'Reaching and Supporting Armed Forces Communities' grant - £99.5k for 12-month run-on of Bowman programme from 01 April 2024.
- Nottinghamshire County Council Local Communities Fund - salary contribution towards RC(Central) / VM Coordinator post - £12,808 per annum for four years commencing April 2022.
- Veterans' Foundation - £20k salary contribution awarded March 2023 for 12 months towards Deputy Operations Lead post.
- Lloyds Patriotic Fund - Partnership Small Grant - £15k per annum for 3 years commencing June 2024 received to support Project Phoenix operational costs in Wales.

Other funding Sources this period:

- National Lottery Community Fund - £10k received May 2023 - to assist with upgrade of IT & office equipment
- The Jones 1986 Charitable Trust - £7.2k awarded October 2023 in support of Care after Combat's 'Employability & Resilience' Conference held in March 2024.
- Donations & Fundraising - see detailed accounts

Reserves policy

The charity has a policy of keeping enough reserves to sustain the organisation for long enough to ensure the safeguarding of our veteran beneficiaries, should all external funding cease, for a period of three months.

The Trustees continually assess, via quarterly meetings, the Reserves Policy position and monitor the ongoing needs of the Charity. These funds will only be spent by authority of the Trustees and upon the wind up of the organisation.

This accounting period opened with Reserves policy set at £100k. It was revised upwards to £135k at Trustee Meeting & AGM held 01 August 2023. (Although outside of this accounting period, it is worth noting that the Reserves policy has again been revised upwards to £145k as agreed at Trustee meeting held 06 November 2024. These increases are reflective of the growth of the charity over the recent past).

At the year end the charity had unrestricted reserves of £256,260 (2022: £117,536) which sat above the reserve policy figure of £135,000. £18,487 of the unrestricted reserves are made up of tangible fixed assets and investments with the unrestricted free reserves being £237,773 (2022: £110,021). The level will continue to be reviewed by the trustees alongside the delivery requirements of its activities to ensure an appropriate level of reserves is maintained.

FUTURE PLANS

The trustees are looking to continue the progress of the charity in terms of increasing the outreach of the charity for the delivery of its objects through managed growth and access of additional income streams.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09152620 (England and Wales)

Registered Charity number

1159342

Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

Registered office

Beacon Innovation Centre
Cafferata Way
Newark
Nottinghamshire
NG24 2TN

Trustees

D Rogers: Trustee and Chair
B Bhakri: Trustee and Treasurer
B Mair: Trustee
Prof D Fathers: Trustee
C Dodden: Trustee
J Metcalfe: Trustee (appointed August 2023)
A O'Donnell: Trustee (appointed September 2024)
J Poole: Trustee (appointed September 2024)

Resigned since last Trustee Report:

M Aldridge: Trustee (resigned April 2024)

Independent Examiner

Paul Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
Morton House
12 Appletongate
Newark
Nottinghamshire
NG24 1JY

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 December 2024 and signed on its behalf by:


David Rogers (Dec 18, 2024 20:53 GMT)

David Rogers - Trustee

**Independent Examiner's Report to the Trustees of
Care After Combat**

Independent examiner's report to the trustees of Care After Combat ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 November 2022 to 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Paul Colcomb
Paul Colcomb (Dec 19, 2024 05:57 GMT)

Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
Morton House
12 Appletongate
Newark
Nottinghamshire
NG24 1JY

18 December 2024

Care After Combat

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Period 1 November 2022 to 31 March 2024

				Period 1.11.22 to 31.3.24 Total funds £	Year Ended 31.10.22 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	747,014	186,628	933,642	359,952
Other trading activities	3	1,291	-	1,291	22,269
Investment income	4	126	-	126	-
Other income		770	-	770	-
Total		<u>749,201</u>	<u>186,628</u>	<u>935,829</u>	<u>382,221</u>
 EXPENDITURE ON					
Raising funds	5	8,847	-	8,847	6,826
Charitable activities	6				
Veteran Support Services		276,077	20,000	296,077	115,263
Project Phoenix		67,726	47,915	115,641	90,200
ReGroup Pathfinder		-	56,568	56,568	133,255
Bowman Remote Support Service		249,827	99,961	349,788	127,266
Veterans Places, People and Pathways Programme		-	-	-	16,264
Other		8,000	-	8,000	-
Total		<u>610,477</u>	<u>224,444</u>	<u>834,921</u>	<u>489,074</u>
 NET INCOME/(EXPENDITURE)		138,724	(37,816)	100,908	(106,853)
 RECONCILIATION OF FUNDS					
Total funds brought forward		117,536	37,816	155,352	262,205
 TOTAL FUNDS CARRIED FORWARD		<u><u>256,260</u></u>	<u><u>-</u></u>	<u><u>256,260</u></u>	<u><u>155,352</u></u>

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	18,486	-	18,486	7,514
Investments	13	1	-	1	1
		18,487	-	18,487	7,515
CURRENT ASSETS					
Stocks	14	3,127	-	3,127	-
Debtors	15	144,739	-	144,739	51,747
Cash at bank and in hand		208,691	-	208,691	140,621
		356,557	-	356,557	192,368
CREDITORS					
Amounts falling due within one year	16	(107,119)	-	(107,119)	(18,698)
NET CURRENT ASSETS		249,438	-	249,438	173,670
TOTAL ASSETS LESS CURRENT LIABILITIES		267,925	-	267,925	181,185
CREDITORS					
Amounts falling due after more than one year	17	(11,665)	-	(11,665)	(25,833)
NET ASSETS		256,260	-	256,260	155,352
FUNDS	20				
Unrestricted funds				256,260	117,536
Restricted funds				-	37,816
TOTAL FUNDS				256,260	155,352

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued

31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2024 and were signed on its behalf by:

David Rogers

David Rogers (Dec 18, 2024 20:53 GMT)

David Rogers - Trustee



BIPON BHAKRI (Dec 18, 2024 21:04 GMT)

Bipon Bhakri - Trustee

Care After Combat

**Cash Flow Statement
for the Period 1 November 2022 to 31 March 2024**

	Notes	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Cash flows from operating activities			
Cash generated from operations	1	99,810	(113,197)
Interest paid		(1,033)	(1,032)
Net cash provided by/(used in) operating activities		98,777	(114,229)
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,665)	(832)
Interest received		126	-
Net cash used in investing activities		(16,539)	(832)
Cash flows from financing activities			
Loan repayments in year		(14,168)	(10,000)
Net cash used in financing activities		(14,168)	(10,000)
Change in cash and cash equivalents in the reporting period		68,070	(125,061)
Cash and cash equivalents at the beginning of the reporting period		140,621	265,682
Cash and cash equivalents at the end of the reporting period		208,691	140,621

The notes form part of these financial statements

Care After Combat

**Notes to the Cash Flow Statement
for the Period 1 November 2022 to 31 March 2024**

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

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	100,908	(106,853)
Adjustments for:		
Depreciation charges	5,693	3,540
Interest received	(126)	-
Interest paid	1,033	1,032
Write off of loan to subsidiary	8,000	-
Increase in stocks	(3,127)	-
Increase in debtors	(100,992)	(6,178)
Increase/(decrease) in creditors	88,421	(4,738)
Net cash provided by/(used in) operations	<u>99,810</u>	<u>(113,197)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.11.22 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	140,621	68,070	208,691
	<u>140,621</u>	<u>68,070</u>	<u>208,691</u>
Debt			
Debts falling due within 1 year	(10,000)	-	(10,000)
Debts falling due after 1 year	(25,833)	14,168	(11,665)
	<u>(35,833)</u>	<u>14,168</u>	<u>(21,665)</u>
Total	<u>104,788</u>	<u>82,238</u>	<u>187,026</u>

**Notes to the Financial Statements
for the Period 1 November 2022 to 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity is a company limited by guarantee and registered in England with Companies House. The registered office and place of business can be found in the 'Reference and Administration' section of the trustees report.

The presentational currency is pound sterling.

Preparation of consolidated financial statements

The financial statements contain information about Care After Combat as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

Donations and grant income (including government grants) 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.

Contract income (including government contracts) is recognised on the exchange of service or goods. Services provided will be recognised over the term of the service or in line with the achievement of key performance conditions. Where the contract is for the provision of goods, income will be recognised on the exchange of the goods provided.

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.

Office equipment	- 25% - 33.3% straight line
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Period 1 November 2022 to 31 March 2024

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

Donated goods, services and facilities

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably in accordance with the Charities SORP (FRS 102).

On receipt, donated goods, services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Investments

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

2. DONATIONS AND LEGACIES

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Contracts	348,274	-
Donations	75,815	75,461
Gift aid	7,652	973
Grants	501,901	283,518
	<u>933,642</u>	<u>359,952</u>

Included within contracts is an amount of £324,634 from OP NOVA and £23,640 from Serco.

Care After Combat

Notes to the Financial Statements - continued for the Period 1 November 2022 to 31 March 2024

2. DONATIONS AND LEGACIES - continued

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

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
National Health Service (NHS)	244,023	197,982
NHS- Operation Bowman	23,210	-
The Veterans Fund	20,000	20,025
Sporting Force	32,500	-
Lloyds Patriotic Fund	-	26,905
Armed Forces Covenant Fund Trust	99,961	29,000
NCC Local Communities Fund	16,010	9,606
Paragon Products	3,200	-
Royal Air Force Benevolent Fund	5,000	-
Greenwich Hospital	32,496	-
Army Benevolent Fund- The Soldiers	15,000	-
Main Grants	10,000	-
Masonic Charitable Foundation	500	-
Other grants	1	-
	<u>501,901</u>	<u>283,518</u>

The total government grants received from all government departments was £283,243 (2022: £207,588).

3. OTHER TRADING ACTIVITIES

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Fundraising events	<u>1,291</u>	<u>22,269</u>

4. INVESTMENT INCOME

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Interest receivable - trading	<u>126</u>	<u>-</u>

5. RAISING FUNDS

Raising donations and legacies

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Marketing	1,881	1,429
Costs of fundraising	6,466	5,397
	<u>8,347</u>	<u>6,826</u>

Care After Combat

Notes to the Financial Statements - continued for the Period 1 November 2022 to 31 March 2024

5. RAISING FUNDS - continued

Other trading activities

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Purchases	3,127	-
Closing stock	(3,127)	-
Bad debts	500	-
	<u>500</u>	<u>-</u>
Aggregate amounts	<u>8,847</u>	<u>6,826</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Veteran Support Services	162,546	133,531	296,077
Project Phoenix	94,978	20,663	115,641
ReGroup Pathfinder	52,318	4,250	56,568
Bowman Remote Support Service	298,338	51,450	349,788
	<u>608,180</u>	<u>209,894</u>	<u>818,074</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Staff costs	578,435	261,631
Mentor costs	20,178	12,962
Project delivery costs	9,567	-
	<u>608,180</u>	<u>274,593</u>

8. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Veteran Support Services	112,637	1,733	5,693	13,468	133,531
Project Phoenix	20,663	-	-	-	20,663
ReGroup Pathfinder	4,250	-	-	-	4,250
Bowman Remote Support Service	50,454	56	-	940	51,450
	<u>188,004</u>	<u>1,789</u>	<u>5,693</u>	<u>14,408</u>	<u>209,894</u>

Care After Combat

Notes to the Financial Statements - continued for the Period 1 November 2022 to 31 March 2024

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Depreciation - owned assets	5,693	3,540
Other operating leases	31,400	21,372
Fees payable to the independent examiner for the examination of the Charity's annual accounts	1,100	1,000
	<u>1,100</u>	<u>1,000</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2024 nor for the year ended 31 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2024 nor for the year ended 31 October 2022.

11. STAFF COSTS

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Wages and salaries	546,482	321,628
Social security costs	42,834	23,571
Other pension costs	14,333	7,380
	<u>603,649</u>	<u>352,579</u>

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

	Period 1.11.22 to 31.3.24	Year Ended 31.10.22
Senior Management	3	3
Support Staff	13	11
	<u>16</u>	<u>14</u>

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

The total amount paid to Key Management Personnel in the period was £157,641 (2022:£108,996).

Care After Combat

Notes to the Financial Statements - continued for the Period 1 November 2022 to 31 March 2024

12. TANGIBLE FIXED ASSETS

	Office equipment £	Motor vehicles £	Totals £
COST			
At 1 November 2022	33,443	-	33,443
Additions	14,961	1,704	16,665
At 31 March 2024	48,404	1,704	50,108
DEPRECIATION			
At 1 November 2022	25,929	-	25,929
Charge for year	5,693	-	5,693
At 31 March 2024	31,622	-	31,622
NET BOOK VALUE			
At 31 March 2024	16,782	1,704	18,486
At 31 October 2022	7,514	-	7,514

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 November 2022 and 31 March 2024	1
NET BOOK VALUE	
At 31 March 2024	1
At 31 October 2022	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Care After Combat Trading Limited

Registered office:

Nature of business: Merchandising

Class of share:	%
Ordinary	holding 100

	2024 £	2022 £
Aggregate capital and reserves	227	27,191
Loss for the period/year	(26,964)	(7,457)

The trading subsidiary ceased to trade on 31 March 2024 and any remaining assets were transferred to the charity.

Care After Combat

Notes to the Financial Statements - continued
for the Period 1 November 2022 to 31 March 2024

14. STOCKS		
	2024	2022
	£	£
Stocks	3,127	-
	<u> </u>	<u> </u>
15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2024	2022
	£	£
Trade debtors	55,122	18,267
Amounts owed by group undertakings	11,615	33,305
Other debtors	5	-
Prepayments and accrued income	77,997	175
	<u> </u>	<u> </u>
	<u>144,739</u>	<u>51,747</u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2024	2022
	£	£
Bank loans and overdrafts (see note 18)	10,000	10,000
Trade creditors	18,473	6,440
Social security and other taxes	10,346	-
VAT	63,409	-
Other creditors	551	958
Accruals and deferred income	4,340	1,300
	<u> </u>	<u> </u>
	<u>107,119</u>	<u>18,698</u>
17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	2024	2022
	£	£
Bank loans (see note 18)	11,665	25,833
	<u> </u>	<u> </u>
18. LOANS		
An analysis of the maturity of loans is given below:		
	2024	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,000	10,000
	<u> </u>	<u> </u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	10,000	10,000
	<u> </u>	<u> </u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	1,665	15,833
	<u> </u>	<u> </u>

The UK government has provided a partial guarantee over the bank loan.

Care After Combat

Notes to the Financial Statements - continued for the Period 1 November 2022 to 31 March 2024

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2022 £
Within one year	6,309	4,260
Between one and five years	12,435	-
	<u>18,744</u>	<u>4,260</u>

20. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Veteran Support Services	93,465	162,795	256,260
Bowman Remort Support Service	24,071	(24,071)	-
	<u>117,536</u>	<u>138,724</u>	<u>256,260</u>
Restricted funds			
ReGroup Pathfinder	10,911	(10,911)	-
Lloyd's Patriotic Fund	26,905	(26,905)	-
	<u>37,816</u>	<u>(37,816)</u>	<u>-</u>
TOTAL FUNDS	<u>155,352</u>	<u>100,908</u>	<u>256,260</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Veteran Support Services	725,990	(563,195)	162,795
Bowman Remort Support Service	23,211	(47,282)	(24,071)
	<u>749,201</u>	<u>(610,477)</u>	<u>138,724</u>
Restricted funds			
ReGroup Pathfinder	45,657	(56,568)	(10,911)
Veterans Fund	20,000	(20,000)	-
Armed Forces Covenant Fund	99,961	(99,961)	-
Lloyd's Patriotic Fund	-	(26,905)	(26,905)
NCC Local Communities Fund	16,010	(16,010)	-
Royal Air Force Benevolent Fund	5,000	(5,000)	-
	<u>186,628</u>	<u>(224,444)</u>	<u>(37,816)</u>
TOTAL FUNDS	<u>935,829</u>	<u>(834,921)</u>	<u>100,908</u>

Care After Combat

Notes to the Financial Statements - continued for the Period 1 November 2022 to 31 March 2024

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
Veteran Support Services	151,237	(70,898)	13,126	93,465
Bowman Remort Support Service	81,706	(57,635)	-	24,071
	<u>232,943</u>	<u>(128,533)</u>	<u>13,126</u>	<u>117,536</u>
Restricted funds				
Reconnect	3,946	-	(3,946)	-
ReGroup Pathfinder	15,816	(4,905)	-	10,911
National Lottery- Salesforce	9,500	(320)	(9,180)	-
Lloyd's Patriotic Fund	-	26,905	-	26,905
	<u>29,262</u>	<u>21,680</u>	<u>(13,126)</u>	<u>37,816</u>
TOTAL FUNDS	<u>262,205</u>	<u>(106,853)</u>	<u>-</u>	<u>155,352</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Veteran Support Services	118,204	(189,102)	(70,898)
Bowman Remort Support Service	69,631	(127,266)	(57,635)
	<u>187,835</u>	<u>(316,368)</u>	<u>(128,533)</u>
Restricted funds			
ReGroup Pathfinder	128,350	(133,255)	(4,905)
Veterans Foundation	20,025	(20,025)	-
National Lottery- Salesforce	-	(320)	(320)
Armed Forces Covenant Fund	9,500	(9,500)	-
Lloyd's Patriotic Fund	26,905	-	26,905
NCC Local Communities Fund	9,606	(9,606)	-
	<u>194,386</u>	<u>(172,706)</u>	<u>21,680</u>
TOTAL FUNDS	<u>382,221</u>	<u>(489,074)</u>	<u>(106,853)</u>

Unrestricted Funds

Bowman Remote Support Services

This fund represents a material contract that the charity operates for the NHS. The monies are not restricted as the trustees are able to decide how the monies are spent in the delivery of the service.

Restricted Funds

ReGroup Pathfinder

This fund is to cover the ReGroup project which is partially funded by NHSE.

Veterans Foundation

This is monies received towards the staff wage of a new deputy operations lead post.

Armed Forces Covenant Fund

This is monies received to support the production and delivery of Wellbeing Activity Packs.

Lloyds Patriotic Fund

This is monies received towards the expansion of the Phoenix project into the West Midlands.

Care After Combat

Notes to the Financial Statements - continued
for the Period 1 November 2022 to 31 March 2024

20. MOVEMENT IN FUNDS - continued

NCC Local Communities Fund

This is monies received towards the staff wages of a new deputy operations lead post.

Royal Air Force Benevolent Fund

This is monies received toward project Phoenix.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2024.

CARE AFTER COMBAT

England & Wales - Charity number 1159342

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2022
for
Care After Combat

Wright Vigar Limited
Chartered Accountants & Business Advisers
International House
Brunel Drive
Newark
Nottinghamshire
NG24 2EG

Care After Combat

Contents of the Financial Statements
for the Year Ended 31 October 2022

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Care After Combat
Report of the Trustees
for the Year Ended 31 October 2022

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, its memorandum, and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of winding up the liability of the members is limited to a sum not exceeding £10 each.

Recruitment and appointment of new trustees

In accordance with the Governing Document and Charity Commission guidance the Trustees are responsible for the appointing of new trustees to the Board. New trustees are appointed further to the recommendations from routine Skills Audits on the basis where they have the necessary skills to contribute to the charity's management and development. When new trustees are appointed, they are introduced to the work of the trustees and provided with the relevant information in accordance with Charity Commission guidelines that they need to fulfil their roles, with professional training to be provided if the individual requires it.

Induction and training of new trustees

Trustees' responsibilities are explained to them before they accept appointment and they are given a copy of the Charity Commission's "The essential trustee: what you need to know, what you need to do", which they are encouraged to read. Each trustee then provides documentation to enable them to be independently checked under UK Anti Money Laundering legislation.

Organisational structure

The Management Committee (at time of writing - March 2023) is made up of:

D Rogers: Chairman (appointed Chair August 2022 vice Capt S Anderson OBE RN)
B Bhakri: Treasurer (appointed November 2022)
B Mair: Trustee
M Aldridge: Trustee
Prof D Fathers: Trustee (appointed July 2022)
C Dodden: Trustee (appointed January 2023)

Capt S Anderson OBE RN - Retired as Trustee and Chair in August 2022.

The Management Committee (Board of Trustees) meet quarterly. There are currently no sub-committees.

The Senior Management Team (at time of writing - March 2023) is made up of:

A Kirk: Chief Executive Officer
P Norman: Operations Lead
Dr J Jones: Clinical & Research Lead

The Trustees make all strategic decisions and support the CEO and staff to carry out these decisions. The Board appoints the CEO and a Board member will attend interviews of senior management. All other staff appointments are made internally. The board also approves all major suppliers based on staff recommendations and price comparisons.

The day to day running of the organisation is delegated to the CEO and senior management. However, any invoice or payment exceeding £10,000 must be approved by a Trustee and expense claims or invoices from any Trustee or the CEO requires authority from two other Trustees before it can be paid.

Based on limited staff numbers there is no requirement for a formal structure for pay scales at Care After Combat. The organisation is relatively new and still growing so salaries are set in line with market forces and local averages.

The charity has a trading subsidiary, Care After Combat Trading Limited. The company undertakes trading activities to raise monies for the charity to use against its objectives.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A live Risk Register is maintained by the CEO and is a standing Agenda item at every Trustee Meeting.

Care After Combat

Report of the Trustees for the Year Ended 31 October 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

Care after Combat was formed by Chairman Jim Davidson OBE and two trustees Simon Weston CBE and Gary Cryer MC in July 2014. The charity was registered with The Charities Commission on 25 November 2014 and became operational in 2015.

Objectives

From headquarters based in Newark, Care After Combat's objectives are to promote, for the benefit of former members of Her Majesty's Armed Forces and their families, the provision of support and mentorship to those within the criminal justice system, preparing them for release in an attempt to support their rehabilitation and avoid re-offending.

Significant Activities

The objects include, but are not limited to, improving the physical and mental health and wellbeing of veterans, supporting veterans with alcohol and substance misuse problems, and the reduction in numbers of re-offending veterans in the criminal justice system.

CEO Report

This period has seen a yet another significant increase in the numbers of veterans in the justice system directly and actively supported by Care after Combat; by 31 October 2022, the total numbers were six times that of March 2020 (600+ vice 99) and double that of the previous Year End report. This increased support has been possible, primarily, due to the following:

- The continued immense success of the innovative Bowman Remote Support Service allowing greater reach per charity resource
- Continuing to develop the Project Phoenix regions
- The creation of a Deputy Operations Lead post in April 2022 providing much needed support to the Operations Lead
- Recruitment of new Volunteer Mentors
- Identification of efficiencies in production of monthly hard-copy wellbeing activity packs
- The sheer hard work of all staff and volunteers

Care after Combat's support continued to be delivered throughout this period via Project Phoenix (peer-to-peer mentorship), the ReGroup Pathfinder, and the Bowman Remote Support Service. Reports on all services and projects below.

In January 2022, Care after Combat was selected as one of the 'portfolio partners' in the Northeast of England and Yorkshire under the Armed Forces Covenant Fund Trust's Veterans Places, People and Pathways Programme (VPPPP), a two-year programme aimed at increasing collaboration between veteran support organisations. Care after Combat has been highly pro-active within this programme and has led on, and contributed to, numerous activities for veterans in that region.

The effects of the COVID-19 pandemic on prison access was easing by the latter part of this reporting period and resumption of face-to-face activity in terms of prison forums and mentorship meetings was possible. However, the severe staffing shortages faced by HM Prison Service did have an adverse impact on both day-to-day remote contact with prison staff (primarily via Veteran in Custody Support Officers (ViCSOs) and the logistics and access to safely hold veteran forums in prison. Thankfully, the lessons learned via Bowman in terms of how effective the monthly wellbeing packs are in maintaining contact and generating a sense of military veteran community, connectedness and lifting spirits, were readily brought into effect where access was problematic since the packs have been adopted across all services.

Engagement of our Volunteer Mentors (VMs) in veteran support activity has increased this period, but not to full effect yet. due to the same access reasons stated above. Recruitment and training of new VMs was conducted over the period at a steady rate. Retention of existing VMs remains high.

The creation of the much-needed Deputy Operations Lead post was possible due to a combination of two salary contribution grants; one from the Veterans' Foundation and one from the Nottinghamshire County Council Local Communities Fund. Both grants are very much appreciated by Care after Combat.

Generation of unrestricted funds through fundraising activities was once again possible after the restrictions brought about by COVID-19 had dissipated and, together with external fundraisers and donors, a reasonable amount was generated and used to support Project Phoenix and core operating costs.

Project Phoenix

The core tenet of Care after Combat support, Project Phoenix, has seen continued and significant expansion this period - over five times the number of new sign-ups and releases into the community compared to the previous year. Regional Coordinators worked hard to regain physical access to prisons and deliver support services via forums and Armed Forces Breakfast Clubs.

Care After Combat
Report of the Trustees
for the Year Ended 31 October 2022

01 November 2020 - 31 October 2021:

- Number of new veterans assigned to Phoenix: 28
- Number released from prison into the community: 8

Mentoring continues for a period of 12-months post release hence figures for above period included in this report.

01 November 2021 - 31 October 2022

- Number of new veterans assigned to Phoenix: 145
- Number released from prison into the community: 49

ReGroup Pathfinder

Commissioning body: part NHSE, hosted by Nottinghamshire Healthcare Foundation Trust

Funding source: part: NHSE

Current contract end date: 31 March 2023

Number of veterans supported this period: 128 through prison

Method of support:

- Specialist military experienced mental healthcare support
- In prison monthly forum
- Paid mentorship
- Volunteer mentorship
- Helpline
- Wellbeing/Activity packs
- Weekly in prison telephone calls from mentors/clinical specialist to veterans
- In prison helpline

Impact / outcomes:

- Expedited and non-expedited healthcare referrals in prison
- Expedited and non-expedited healthcare referrals post release
- Expedited and non-expedited referrals to substance misuse services in prison
- Expedited and non-expedited referrals to substance misuse services post prison
- Individual support sessions
- Veterans Signature
- Release package bespoke to individual needs
- Post release referrals including to housing associations, employment agencies, education, health care providers, veterans' services
- Post release mentorship
- Co-joined working with offender management, probation, police, healthcare
- Court attendance support

Wellbeing/activity packs - Stand Easy:

The Covid pandemic created a lockdown in the prison system March 2020 - at this point access to the prisons was severely restricted impacting on number of referrals.

All monthly forums ceased at this point impacting on presence within the prisons and having a further negative impact on referrals.

Wellbeing/activity packs were designed to preserve open communication with individuals, maintain a sense of a veterans' community, reduce loneliness, address physical and mental impact of prison lockdown, and provide an avenue of occupation relevant to the veterans' cohort.

The packs were addressed to individuals and were provided on a weekly basis. Each pack contains:

- Pad workouts
- Psychoeducation
- Quizzes, brainteasers, competitions
- Virtual forum
- Joke page
- Articles of military history and interest
- Stamped addressed envelope and paper for correspondence at no cost to the veteran
- A 24-hour helpline telephone number to be added to in prison telephone system

Since the lifting of the Covid restrictions Veterans in prison voted to continue to receive the Wellbeing/Activity packs. Increased face to face contact reduced the need for weekly packs therefore the packs are now sent out on a monthly basis. Consequently it is a given that while packs continue to be sent to all veterans the number of packs for this period reflects monthly rather than weekly distribution.

Care After Combat

Report of the Trustees for the Year Ended 31 October 2022

517 packs sent during this reporting period

36 written responses received; all were responded to in writing to the individual - Following the lifting of Covid restrictions face to face meetings with the veterans in prisons has naturally resulted in a reduction of written requests

An independent evaluation of the Bowman Wellbeing/Activity packs (same packs used across ReGroup, Bowman and now Phoenix) was conducted by University of Lincoln and the report published in October 2021 (available to read [here](#)).

An in-prison Helpline was provided - 13 calls were taken via the helpline outside of office hours.

Bowman Remote Support Service

Commissioning body: NHSE

Funding source: NHSE

Operational 18th May 2020.

Contract end date 31 March 2023

Number of veterans supported this period: 376

Method of support:

- Remote mentorship
- Wellbeing/activity packs - Stand Easy
- Telephone Helpline

Impact / outcomes:

- Remote individual mentor support to 376 veterans
- Wellbeing/Activity packs; approx. 2893 provided
- 341 responses received all replied to in writing to the individual
- Evaluation of the Bowman Wellbeing packs
- In prison referrals depending on individual needs
- Release package bespoke to individual needs - 16 provided
- Post release referrals including to housing associations, employment agencies, education, health care providers, veterans' services: information provided about 23 different services including: Operation Courage, Together All, Combat Stress, GP, Veterans Gateway, SAAFA, RBL, Project Nova, Samaritans, War pensions, Fighting With Pride, STOLL, PTSD Resolution, RFEA, Turn2Us, XForces, Armed Forces Breakfast Clubs, Walking with the Wounded, Sporting Force, Royal Marines Charity, Training Schemes, Stepway and NHS Reconnect.
- Co-joined working with VICSOs, Offender Management, probation services
- Helpline calls 88
- Follow up two months post release.

Bowman was set up as a direct response to the Covid pandemic. The initial funding was to provide a 6-month service to 22 prisons. The success of the project has resulted in funding for an extra 28 months in total, taking the funding timeline up to the end of March 2023.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

Care After Combat could not deliver its aims without the good work of its mentors, all of whom are volunteers. There are 35 volunteers currently engaged in most regions of England and Wales. Each mentor produces a written report after every visit with their veterans. All out of pocket expenses are reimbursed but time is given freely.

Members of public kindly donate the proceeds from events that they have organised themselves, such as walks, cycle rides and skydives through Enthuse and other online fundraising sites.

Trustee Support

Care After Combat has a board of Trustees that give their time freely for board duties. Although they have the right to also reclaim out of pocket expenses, they decline to do so.

Care After Combat

Report of the Trustees for the Year Ended 31 October 2022

FINANCIAL REVIEW

Financial Review

The charity received incoming resources of £382,221 (2021: £500,050) during the year of which £187,835 (2021: £326,470) was unrestricted and £194,386 (2021: £173,580) was restricted.

Expenditure for the period was £489,074 (2021: £445,542) of which £6,826 (2021: £11,565) was on raising funds and the remaining £482,248 (2021: £439,977) was on the charitable activities and associated support costs. Of the total expenditure £316,368 (2021: £274,268) related to unrestricted monies whilst £172,706 (2021: £171,274) was spent for restricted purposes.

Principal funding sources

ReGroup - For period 01 Nov 21 to 31 Mar 22: Majority NHSE funded (80%). Remainder from uncommitted funds. For period 01 Apr 22 to 31 Oct 22: Fully NHSE funded.

Bowman - Fully NHSE funded.

Grant funding awarded during this period:

- Veterans' Foundation - £20k salary funding for 12 months - second year for Admin Assistant post - follow-on from first grant and commencing Jan 22
- Armed Forces Covenant Fund Trust (AFCFT) - Veterans Places People and Pathways Programme (V3P) - £26k per annum for two years commencing Jan 22
- Nottinghamshire County Council Local Communities Fund - salary contribution for new Deputy Operations Lead post - £12,808 per annum for four years commencing Apr 22
- Veterans' Foundation - £20k salary contribution for 12 months for new Deputy Operations Lead post - commencing Jul 22
- AFCFT - Force For Change Programme - £10k received to support production and delivery of Wellbeing Activity Packs to veterans in custody - commencing Sep 22
- Lloyds Patriotic Fund - £26,905 received to support expansion of Project Phoenix into the West Midlands and recruitment of a new Regional Coordinator for the West Midlands, commencing 01 Oct 22

Other funding Sources this period:

- Donations from ROKiT Group of Companies - £19,860
- Other donations - £15,590
- Fundraising - see detailed accounts

Reserves policy

The charity has a policy of keeping enough reserves to sustain the organisation for long enough to ensure the safeguarding of our veteran beneficiaries, should all external funding cease, for a period of three months. After conducting a Finance Deep Dive in September 2021, the Reserves Policy was reviewed at the Trustees meeting of 27 October 2021 where the level was revised up from £30k to £100k.

The Trustees continually assess, via quarterly meetings, the Reserves Policy position and monitor the ongoing needs of the Charity. These funds will only be spent by authority of the Trustees and upon the wind up of the organisation.

At the year end the charity had unrestricted reserves of £117,536 (2021: £232,943) of which £24,071 (2021: £81,706) are designated for the NHS Operation Bowman contract and £7,514 (2021: £10,222) are held within fixed assets. This leaves remaining free reserves of £85,951 (2021: £141,015). This is currently below the reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09152620 (England and Wales)

Registered Charity number

1159342

Registered office

Beacon Innovation Centre
Cafferata Way
Newark
Nottinghamshire
NG24 2TN

Care After Combat

Report of the Trustees
for the Year Ended 31 October 2022

Trustees

Michael John Aldridge
Stephen Anderson (resigned 31.8.22)
Brian Mair
David Rogers
Dean Harry Fathers (appointed 3.7.22)
Charlotte Ellen Dodden (appointed 5.1.23)
Bipon Bhakri (appointed 8.11.22)

Independent Examiner

Paul Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
International House
Brunel Drive
Newark
Nottinghamshire
NG24 2EG

20/07/2023

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

D Rogers

D Rogers (Jul 20, 2023 18:16 GMT+1)

.....
David Rogers - Trustee

**Independent Examiner's Report to the Trustees of
Care After Combat**

Independent examiner's report to the trustees of Care After Combat ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Paul Colcomb

Paul Colcomb (Jul 21, 2023 09:43 GMT+1)

Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
International House
Brunel Drive
Newark
Nottinghamshire
NG24 2EG

Date: 21/07/2023

Care After Combat

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 October 2022

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	165,566	194,386	359,952	461,143
Other trading activities	3	22,269	-	22,269	38,907
Total		<u>187,835</u>	<u>194,386</u>	<u>382,221</u>	<u>500,050</u>
EXPENDITURE ON					
Raising funds	4	6,826	-	6,826	11,565
Charitable activities	5				
General Veteran Support Services		85,312	29,951	115,263	119,662
Project Phoenix		80,700	9,500	90,200	64,345
ReGroup Pathfinder		-	133,255	133,255	149,865
Bowman Remote Support Service		127,266	-	127,266	100,105
Veterans Places, People and Pathways Programme		16,264	-	16,264	-
Total		<u>316,368</u>	<u>172,706</u>	<u>489,074</u>	<u>445,542</u>
NET INCOME/(EXPENDITURE)		(128,533)	21,680	(106,853)	54,508
Transfers between funds	18	13,126	(13,126)	-	-
Net movement in funds		(115,407)	8,554	(106,853)	54,508
RECONCILIATION OF FUNDS					
Total funds brought forward		232,943	29,262	262,205	207,697
TOTAL FUNDS CARRIED FORWARD		<u>117,536</u>	<u>37,816</u>	<u>155,352</u>	<u>262,205</u>

The notes form part of these financial statements

Care After Combat

Balance Sheet
31 October 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	7,514	-	7,514	10,222
Investments	12	1	-	1	1
		<u>7,515</u>	<u>-</u>	<u>7,515</u>	<u>10,223</u>
CURRENT ASSETS					
Debtors	13	51,747	-	51,747	45,569
Cash at bank and in hand		<u>102,805</u>	<u>37,816</u>	<u>140,621</u>	<u>265,682</u>
		<u>154,552</u>	<u>37,816</u>	<u>192,368</u>	<u>311,251</u>
CREDITORS					
Amounts falling due within one year	14	(18,698)	-	(18,698)	(23,436)
		<u>135,854</u>	<u>37,816</u>	<u>173,670</u>	<u>287,815</u>
NET CURRENT ASSETS					
		<u>135,854</u>	<u>37,816</u>	<u>173,670</u>	<u>287,815</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>143,369</u>	<u>37,816</u>	<u>181,185</u>	<u>298,038</u>
CREDITORS					
Amounts falling due after more than one year	15	(25,833)	-	(25,833)	(35,833)
		<u>117,536</u>	<u>37,816</u>	<u>155,352</u>	<u>262,205</u>
NET ASSETS					
		<u>117,536</u>	<u>37,816</u>	<u>155,352</u>	<u>262,205</u>
FUNDS	18				
Unrestricted funds				117,536	232,943
Restricted funds				<u>37,816</u>	<u>29,262</u>
TOTAL FUNDS				<u>155,352</u>	<u>262,205</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Care After Combat

Balance Sheet - continued
31 October 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20/07/2023 and were signed on its behalf by:



D Rogers (Jul 20, 2023 18:16 GMT+1)

David Rogers - Trustee



Bipon Bhakri (Jul 19, 2023 11:26 GMT+1)

Bipon Bhakri - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 October 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity is a company limited by guarantee and registered in England with Companies House. The registered office and place of business can be found in the 'Reference and Administration' section of the trustees report.

The presentational currency is pound sterling.

Preparation of consolidated financial statements

The financial statements contain information about Care After Combat as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All 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.

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.

Plant and machinery - 25% on reducing balance, 2% on reducing balance and 20 - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Donated goods, services and facilities

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably in accordance with the Charities SORP (FRS 102).

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

1. ACCOUNTING POLICIES - continued

Donated goods, services and facilities

On receipt, donated goods, services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Investments

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	75,461	91,478
Gift aid	973	2,952
Grants	283,518	366,713
	<u>359,952</u>	<u>461,143</u>

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

	2022	2021
	£	£
National Health Service	197,982	250,243
Government Grants- Job Retention Scheme	-	8,081
The Veterans Fund	20,025	40,000
National Lottery	-	62,389
Safer Kent	-	2,000
Government Grants- circuit breaker	-	4,000
Lloyds Patriotic Fund	26,905	-
Armed Forces Covenant Fund Trust	29,000	-
NCC Local Communities Fund	9,606	-
	<u>283,518</u>	<u>366,713</u>

Care After Combat

Notes to the Financial Statements - continued for the Year Ended 31 October 2022

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	22,269	38,907

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Marketing	1,429	1,318
Costs of fundraising	5,397	4,311
Support costs	-	5,936
	<u>6,826</u>	<u>11,565</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
General Veteran Support Services	-	115,263	115,263
Project Phoenix	73,055	17,145	90,200
ReGroup Pathfinder	105,884	27,371	133,255
Bowman Remote Support Service	81,302	45,964	127,266
Veterans Places, People and Pathways Programme	14,352	1,912	16,264
	<u>274,593</u>	<u>207,655</u>	<u>482,248</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	261,631	199,737
Mentor costs	12,962	1,269
	<u>274,593</u>	<u>201,006</u>

7. SUPPORT COSTS

	Management	Finance	Other	Governance	Totals
	£	£	£	costs	£
General Veteran Support Services	106,341	2,042	3,540	3,340	115,263
Project Phoenix	17,145	-	-	-	17,145
ReGroup Pathfinder	25,145	186	-	2,040	27,371
Bowman Remote Support Service	43,738	186	-	2,040	45,964
Veterans Places, People and Pathways Programme	1,912	-	-	-	1,912
	<u>194,281</u>	<u>2,414</u>	<u>3,540</u>	<u>7,420</u>	<u>207,655</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	3,540	3,267
Other operating leases	21,372	20,201
Fees payable to the independent examiner for the examination of the Charity's annual accounts	1,000	900
	<u>1,000</u>	<u>900</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	321,628	302,817
Social security costs	23,571	23,654
Other pension costs	7,380	6,526
	<u>352,579</u>	<u>332,997</u>

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

	2022	2021
Senior Management	3	3
Support Staff	11	11
	<u>14</u>	<u>14</u>

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

The total amount paid to Key Management Personnel in the period was £108,996.

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 November 2021	32,611
Additions	832
At 31 October 2022	<u>33,443</u>
DEPRECIATION	
At 1 November 2021	22,389
Charge for year	3,540
At 31 October 2022	<u>25,929</u>
NET BOOK VALUE	
At 31 October 2022	<u>7,514</u>
At 31 October 2021	<u>10,222</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

12. FIXED ASSET INVESTMENTS

MARKET VALUE

At 1 November 2021 and 31 October 2022

**Shares in
group
undertakings
£**

1

NET BOOK VALUE

At 31 October 2022

1

At 31 October 2021

1

There were no investment assets outside the UK.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	18,267	2,024
Amounts owed by group undertakings	33,305	41,255
Prepayments and accrued income	175	2,290
	<u>51,747</u>	<u>45,569</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 16)	10,000	10,000
Trade creditors	6,440	15,977
Social security and other taxes	-	(495)
Other creditors	958	(3,246)
Accruals and deferred income	1,300	1,200
	<u>18,698</u>	<u>23,436</u>

The UK government has provided a partial guarantee over the bank loan.

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 16)	<u>25,833</u>	<u>35,833</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,000</u>	<u>10,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>15,833</u>	<u>25,833</u>

Care After Combat

Notes to the Financial Statements - continued for the Year Ended 31 October 2022

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	4,260	7,302
Between one and five years	-	4,260
	<u>4,260</u>	<u>11,562</u>

18. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
Veteran Support Services	151,237	(70,898)	13,126	93,465
Bowman Remort Support Service	81,706	(57,635)	-	24,071
	<u>232,943</u>	<u>(128,533)</u>	<u>13,126</u>	<u>117,536</u>
Restricted funds				
Reconnect	3,946	-	(3,946)	-
ReGroup Pathfinder	15,816	(4,905)	-	10,911
National Lottery- Salesforce	9,500	(320)	(9,180)	-
Lloyd's Patriotic Fund	-	26,905	-	26,905
	<u>29,262</u>	<u>21,680</u>	<u>(13,126)</u>	<u>37,816</u>
TOTAL FUNDS	<u>262,205</u>	<u>(106,853)</u>	<u>-</u>	<u>155,352</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Veteran Support Services	118,204	(189,102)	(70,898)
Bowman Remort Support Service	69,631	(127,266)	(57,635)
	<u>187,835</u>	<u>(316,368)</u>	<u>(128,533)</u>
Restricted funds			
ReGroup Pathfinder	128,350	(133,255)	(4,905)
Veterans Foundation	20,025	(20,025)	-
National Lottery- Salesforce	-	(320)	(320)
Armed Forces Covenant Fund	9,500	(9,500)	-
Lloyd's Patriotic Fund	26,905	-	26,905
NCC Local Communities Fund	9,606	(9,606)	-
	<u>194,386</u>	<u>(172,706)</u>	<u>21,680</u>
TOTAL FUNDS	<u>382,221</u>	<u>(489,074)</u>	<u>(106,853)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2022**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	Transfers between funds £	At 31.10.21 £
Unrestricted funds				
Veteran Support Services	106,563	13,518	31,156	151,237
Bowman Remort Support Service	-	38,684	43,022	81,706
	106,563	52,202	74,178	232,943
Restricted funds				
Reconnect	4,031	(85)	-	3,946
Specialist Services	37,987	(9,394)	(28,593)	-
Operation Bowman	43,022	-	(43,022)	-
Newark Bank Account	15,816	-	(15,816)	-
National Lottery- Phoenix	278	2,285	(2,563)	-
ReGroup Pathfinder	-	-	15,816	15,816
National Lottery- Salesforce	-	9,500	-	9,500
	101,134	2,306	(74,178)	29,262
TOTAL FUNDS	207,697	54,508	-	262,205

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Veteran Support Services	187,418	(173,900)	13,518
Bowman Remort Support Service	116,052	(77,368)	38,684
Specialist Contract	23,000	(23,000)	-
	326,470	(274,268)	52,202
Restricted funds			
Reconnect	-	(85)	(85)
Specialist Services	-	(9,394)	(9,394)
National Lottery- Phoenix	52,890	(50,605)	2,285
ReGroup Pathfinder	99,940	(99,940)	-
Veterans Foundation	11,250	(11,250)	-
National Lottery- Salesforce	9,500	-	9,500
	173,580	(171,274)	2,306
TOTAL FUNDS	500,050	(445,542)	54,508

Unrestricted Funds

Bowman Remote Support Services

This fund represents a material contract that the charity operates for the NHS. The monies are not restricted as the trustees are able to decide how the monies are spent in the delivery of the service.

Specialist Contract Services

This fund represents material contracts from HMP Winchester for the delivery of services. The monies are not restricted as the trustees are able to decide how the monies are spent in the delivery of the service.

Restricted Funds

Reconnect

This fund arose from funding received specifically for the Reconnect project.

Specialist Contract Services

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

18. MOVEMENT IN FUNDS - continued

This is monies received towards staff wages in delivery of the specialist services contract.

Newark Bank Account

This fund holds the monies for the ReGroup project.

National Lottery - Phoenix Project

This is National Lottery monies specifically to cover the wage costs of three staff members undertaking the Phoenix project.

National Lottery - Salesforce

This is National Lottery monies specifically to cover the setting up of Salesforce for the charity.

ReGroup Pathfinder

This fund is to cover the ReGroup project which is partially funded by NHSE.

Veterans Foundation

This is monies received towards the staff wage of a new deputy operations lead post.

Armed Forces Covenant Fund

This is monies received to support the production and delivery of Wellbeing Activity Packs.

Lloyds Patriotic Fund

This is monies received towards the expansion of the Phoenix project into the West Midlands.

NCC Local Communities Fund

This is monies received towards the staff wages of a new deputy operations lead post.

Transfers between funds

Reconnect

This represents the prior year contract amounts which are not restricted funds. The expenditure has been recognised in general funds with there and so a transfer was required to cover these and transfer the profit element of the contract to general funds.

National Lottery - Salesforce

The expenditure has been recognised in general funds in the prior year and so a transfer was required to cover these and transfer the profit element of the contract to general funds.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

CARE AFTER COMBAT

England & Wales - Charity number 1159342

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2021
for
Care After Combat

Wright Vigar Limited
Chartered Accountants & Business Advisers
International House
Brunel Drive
Newark
Nottinghamshire
NG24 2EG

Care After Combat

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for the Year Ended 31 October 2021

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Care After Combat
Report of the Trustees
for the Year Ended 31 October 2021

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, its memorandum, and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of winding up the liability of the members is limited to a sum not exceeding £10 each.

Recruitment and appointment of new trustees

In accordance with the Governing Document and Charity Commission guidance the Trustees are responsible for the appointing of new trustees to the Board. New trustees are appointed further to the recommendations from routine Skills Audits on the basis where they have the necessary skills to contribute to the charity's management and development. When new trustees are appointed, they are introduced to the work of the trustees and provided with the relevant information in accordance with Charity Commission guidelines that they need to fulfil their roles, with professional training to be provided if the individual requires it.

Induction and training of new trustees

Trustees' responsibilities are explained to them before they accept appointment and they are given a copy of the Charity Commission's "The essential trustee: what you need to know, what you need to do", which they are encouraged to read. Each trustee then provides documentation to enable them to be independently checked under UK Anti Money Laundering legislation.

Organisational structure

The Management Committee (at time of writing - June 2022) is made up of:

S Anderson OBE: Chairman
D Rogers: Treasurer
B Mair: Trustee
M Aldridge: Trustee

The Senior Management Team (at time of writing - June 2022) is made up of:

A Kirk: Chief Executive Officer
P Norman: Operations Lead
Dr J Jones: Clinical & Research Lead

The Trustees make all strategic decisions and support the CEO and staff to carry out these decisions. The Board appoints the CEO and a Board member will attend interviews of senior management. All other staff appointments are made internally. The board also approves all major suppliers based on staff recommendations and price comparisons.

The day to day running of the organisation is delegated to the CEO and senior management. However, any invoice or payment exceeding £10,000 must be approved by a Trustee and expense claims or invoices from any Trustee or the CEO requires authority from two other Trustees before it can be paid.

Based on limited staff numbers there is no requirement for a formal structure for pay scales at Care After Combat. The organisation is relatively new and still growing so salaries are set in line with market forces and local averages.

The charity has a trading subsidiary, Care After Combat Trading Limited. The company undertakes trading activities to raise monies for the charity to use against its objectives.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A live Risk Register is maintained by the CEO and is a standing Agenda item at every Trustee Meeting.

Care After Combat
Report of the Trustees
for the Year Ended 31 October 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

Care after Combat was formed by Chairman Jim Davidson OBE and two trustees Simon Weston CBE and Gary Cryer MC in July 2014. The charity was registered with The Charities Commission on 25 November 2014 and became operational in 2015.

Objectives

From headquarters based in Newark, Care After Combat's objectives are to promote, for the benefit of former members of Her Majesty's Armed Forces and their families, the provision of support and mentorship to those within the criminal justice system, preparing them for release in an attempt to support their rehabilitation and avoid re-offending.

Significant Activities

The objects include, but are not limited to, improving the physical and mental health and wellbeing of veterans, supporting veterans with alcohol and substance misuse problems, and the reduction in numbers of re-offending veterans in the criminal justice system.

CEO Report

This period has seen a significant increase in the numbers of veterans supported by Care after Combat; by 31 October 2021, the total numbers supported were over three times that of March 2020. This increased support has been possible, primarily, due to the following:

- The immense success of the innovative Bowman Remote Support Service allowing greater reach per charity resource
- Regenerating Phoenix regions post-furlough and adding one new region
- Adding extra administrative resource into the headquarters
- A range of structural, operational and process improvements to optimise delivery of the charity's services to veterans
- The sheer hard work of all staff and volunteers, despite the challenges of cyclical COVID-19 lock-downs

Care after Combat's support continued to be delivered throughout this period via Project Phoenix (peer-to-peer mentorship), the ReGroup Pathfinder, and the Bowman Remote Support Service. This period also saw the conclusion of three 'Specialist Services' projects. Reports on all services and projects below.

The COVID-19 pandemic remained prevalent and continued to impact the Charity's ability to conduct operations in prisons and, as a result, face-to-face engagement was limited. This is reflected in the number of new Project Phoenix sign-ups being lower than previous annual reporting period. However, for ReGroup, the clinical aspect of the collaboration allowed continued staff access via prison healthcare.

Engagement of our Volunteer Mentors (VMs) in veteran support activity has been extremely limited by virtue of the COVID-19 restrictions but continued staff engagement with VMs via regular individual contact and via periodic group forums (virtual and face-to-face where / when possible) has ensured excellent retention, in readiness for post-COVID-19 deployment. A number of Volunteer Mentors have taken up paid staff roles.

Funding this period from the National Lottery Community Fund helped get the Phoenix regions back to full operations and funding from The Veterans Foundation facilitated the recruitment of a much-needed Administrative Assistant into the team. Both grants are very much appreciated by Care after Combat.

Generation of unrestricted funds through fundraising activities was limited to the latter part of this period due to ongoing COVID-19 restrictions and associated public caution, but, together with external fundraisers and donors, a reasonable amount was generated and used to support Project Phoenix and core operating costs.

Project Phoenix

The core tenet of Care after Combat support, Project Phoenix, has seen reinvigoration and expansion this period. Regional Coordinators who were partially furloughed at the start of this period were brought back to full hours as of 01 February 2021. One new Regional Coordinator post covering the Northeast of England was created and filled in March 2021. With prison access still stymied by COVID-19, the Phoenix Regional Coordinators adopted the successful Bowman Remote Support Service model. As was seen in the original Bowman roll-out, it did take some time for traction to be gained via this remote method.

01 November 2019 - 31 October 2020

- Number of new veterans assigned to Phoenix: 44
- Number released from prison into the community: 15

Mentoring continues for a period of 12-months post release hence figures for above period included in this report.

01 November 2020 - 31 October 2021

- Number of new veterans assigned to Phoenix: 28
- Number released from prison into the community: 8

Care After Combat

Report of the Trustees for the Year Ended 31 October 2021

Numbers of new sign-ups down on previous year due to partial furlough of staff in early part of this period and COVID-19 effect on prison access.

ReGroup Pathfinder

Commissioning body: part NHS, hosted by Nottinghamshire Healthcare Foundation Trust

Funding source: part: NHS, part Care after Combat (80:20 split)

Current contract end date: 31 March 2023

Number of veterans supported this period: 115 through prison

Method of support:

- Specialist military experienced mental healthcare support
- In prison monthly forum
- Paid mentorship
- Volunteer mentorship
- Helpline
- Wellbeing/Activity packs
- Weekly in prison telephone calls from mentors/clinical specialist to veterans
- In prison helpline

Impact / outcomes:

- Expedited and non-expedited healthcare referrals in prison
- Expedited and non-expedited healthcare referrals post release
- Expedited and non-expedited referrals to substance misuse services in prison
- Expedited and non-expedited referrals to substance misuse services post prison
- Individual support sessions
- Veterans Signature
- Release package bespoke to individual needs
- Post release referrals including to housing associations, employment agencies, education, health care providers, veterans' services
- Post release mentorship
- Co-joined working with offender management, probation, police, healthcare
- Court attendance support

The Covid pandemic created a lockdown in the prison system March 2020 - at this point access to the prisons was severely restricted impacting on number of referrals.

All monthly forums ceased at this point impacting on presence within the prisons and having a further negative impact on referrals.

Wellbeing/activity packs were designed to preserve open communication with individuals, maintain a sense of a veterans' community, reduce loneliness, address physical and mental impact of prison lockdown, and provide an avenue of occupation relevant to the veterans' cohort.

The packs were addressed to individuals and were provided on a weekly basis. Each pack contained:

- Psychoeducation
- Quizzes, brainteasers, competitions
- Virtual forum
- Joke page
- Articles of military history and interest
- Stamped addressed envelope and paper for correspondence at no cost to the veteran
- A 24-hour helpline telephone number to be added to in prison telephone system

1278 packs sent this period

354 written responses received; all were responded to in writing to the individual

An independent evaluation of the Bowman Wellbeing/Activity packs (same packs used across ReGroup, Bowman and now Phoenix) was conducted by University of Lincoln and the report published in October 2021 (available to read [here](#)).

An in-prison Helpline was provided - 42 calls were taken via the helpline

Bowman Remote Support Service

Commissioning body: NHS

Funding source: NHS

Operational 18th May 2020.

Contract end date 31 March 2023

Care After Combat
Report of the Trustees
for the Year Ended 31 October 2021

Number of veterans supported this period: 107

Method of support:

- Remote mentorship
- Wellbeing/activity packs
- Telephone Helpline

Impact / outcomes:

- Remote individual mentor support to 107 veterans
- Wellbeing/Activity packs; approx. 2796 provided
- 456 responses received all replied to in writing to the individual
- Evaluation of the Bowman Wellbeing packs
- In prison referrals depending on individual needs
- Release package bespoke to individual needs - 25 provided
- Post release referrals including to housing associations, employment agencies, education, health care providers, veterans' services: information provided about 17 different services including: Tils, Veterans Gateway, RBL, SSAFA, Project Nova, Care after Combat, GP, Veterans Breakfast clubs, Combat Stress, Samaritans, NHS out of hours, TogetherAll, Once we were Soldiers, X-Forces, PTSD Resolution, Fighting with Pride, RFEA Veterans Support Team.
- Co-joined working with VICSOs, Offender Management, probation services
- Helpline calls 72
- Follow up two months post release.

Bowman was set up as a direct response to the Covid pandemic. The initial funding was to provide a 6-month service to 22 prisons. The success of the project has resulted in funding for an extra 28 months in total, taking the funding timeline up to the end of March 2023.

Funded or partly funded 'Specialist Services' projects (all now complete).

Hampshire Police and Crime Commissioner - "Intimate Partner Violence and Domestic Abuse in Serving and Former Armed Forces Personnel in Prison and the Community during the COVID -19 Pandemic"

July 2020 - July 2021

Number of veterans as part of subject cohort: 13

HMP/YOI Winchester - "Supporting former Service Personnel in Prison and the Community during the COVID -19 Pandemic"

Oct 2020 - Mar 2021

Number of veterans as part of subject cohort: 19

HMP Bristol Service Level Agreement

Jun 2020 - Dec 2020

Alcohol and Drug education delivered remotely and in accordance with HM Government restrictions to a mixed cohort of former service personnel and the general prison population.

Principal funding sources

Phoenix - The National Lottery Community Fund supported Project Phoenix to the amount of £52,889 over the six-month period of March-August 2021 inclusive, and, additionally, awarded a smaller grant of £9,500 to enable the purchase and implementation of a new CRM tool (Salesforce).

ReGroup - Majority NHSE funded (80%). Remainder from uncommitted funds.

Bowman - Fully NHSE funded.

Administrative Assistant - new post with first year salary majority (85%) funded by The Veterans' Foundation to the amount of £20,000 commencing February 2021.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Care After Combat
Report of the Trustees
for the Year Ended 31 October 2021

OBJECTIVES AND ACTIVITIES

Volunteers

Care After Combat could not deliver its aims without the good work of its mentors, all of whom are volunteers. There are 23 volunteers currently engaged in most regions of England and Wales. Each mentor produces a written report after every visit with their veterans. All out of pocket expenses are reimbursed but time is given freely.

Members of public kindly donate the proceeds from events that they have organised themselves, such as walks, cycle rides and skydives through Enthuse and other online fundraising sites.

Trustee Support

Care After Combat has a board of Trustees that give their time freely for board duties. Although they have the right to also reclaim out of pocket expenses, they decline to do so.

FINANCIAL REVIEW

Reserves policy

The charity has a policy of keeping enough reserves to sustain the organisation for long enough to ensure the safeguarding of our veteran beneficiaries, should all external funding cease, for a period of three months. Previously, and for most of this reporting period, this has been set at £30k. After conducting a Finance Deep Dive in September 2021, the Reserves Policy was reviewed at the Trustees meeting of 27 October 2021 where the level was revised to £100k. This new level reflects the true costs to wind up the charity in terms of creditors (including a recently taken COVID-19 government backed loan), staff costs (redundancies) as well as continuing to safeguard our veteran beneficiaries for three months.

The Trustees continually assess, via quarterly meetings, the Reserves Policy position and monitor the ongoing needs of the Charity. These funds will only be spent by authority of the Trustees and upon the wind up of the organisation.

At the year end the charity had unrestricted reserves of £232,944 (2020: £106,563) of which £81,706 (2020: £nil - held within a restricted reserve) are designated for the NHS Operation Bowman contract and £10,223 (2020: £5,167) are held within fixed assets. This leaves remaining free reserves of £141,015 (2020: £101,396). This is currently above the reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09152620 (England and Wales)

Registered Charity number

1159342

Registered office

Beacon Innovation Centre
Cafferata Way
Newark
Nottinghamshire
NG24 2TN

Trustees

Michael John Aldridge
Stephen Anderson
Brian Mair
David Rogers
Dean Harry Fathers (appointed 3.7.22)

Care After Combat

Report of the Trustees
for the Year Ended 31 October 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Paul Colcomb
FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
International House
Brunel Drive
Newark
Nottinghamshire
NG24 2EG

Approved by order of the board of trustees on **28/07/2022** and signed on its behalf by:

M Aldridge

M Aldridge (Jul 28, 2022 12:19 GMT+1)

.....
Michael John Aldridge - Trustee

**Independent Examiner's Report to the Trustees of
Care After Combat**

Independent examiner's report to the trustees of Care After Combat ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 FCCA 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Paul Colcomb

Paul Colcomb (Jul 29, 2022 07:47 GMT+1)

Paul Colcomb
FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
International House
Brunel Drive
Newark
Nottinghamshire
NG24 2EG

Date: 29/07/2022

Care After Combat

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 October 2021

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	287,563	173,580	461,143	535,494
Other trading activities	3	38,907	-	38,907	58,174
Total		326,470	173,580	500,050	593,668
 EXPENDITURE ON					
Raising funds	4	11,565	-	11,565	5,815
Charitable activities	5				
Veteran Support Services		259,425	168,667	428,092	392,177
Other		3,277	2,608	5,885	3,304
Total		274,267	171,275	445,542	401,296
 NET INCOME		52,203	2,305	54,508	192,372
 Transfers between funds	18	74,178	(74,178)	-	-
Net movement in funds		126,381	(71,873)	54,508	192,372
 RECONCILIATION OF FUNDS					
Total funds brought forward		106,563	101,134	207,697	15,325
 TOTAL FUNDS CARRIED FORWARD		232,944	29,261	262,205	207,697

The notes form part of these financial statements

Care After Combat

Balance Sheet
31 October 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	10,222	-	10,222	5,447
Investments	12	1	-	1	1
		10,223	-	10,223	5,448
CURRENT ASSETS					
Debtors	13	45,569	-	45,569	61,021
Cash at bank and in hand		236,420	29,262	265,682	239,626
		281,989	29,262	311,251	300,647
CREDITORS					
Amounts falling due within one year	14	(23,436)	-	(23,436)	(52,565)
NET CURRENT ASSETS		258,553	29,262	287,815	248,082
TOTAL ASSETS LESS CURRENT LIABILITIES		268,776	29,262	298,038	253,530
CREDITORS					
Amounts falling due after more than one year	15	(35,833)	-	(35,833)	(45,833)
NET ASSETS		232,943	29,262	262,205	207,697
FUNDS	18				
Unrestricted funds				232,943	106,563
Restricted funds				29,262	101,134
TOTAL FUNDS				262,205	207,697

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Care After Combat

Balance Sheet - continued
31 October 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28/07/2022..... and were signed on its behalf by:

M Aldridge

M Aldridge (Jul 28, 2022 12:19 GMT+1).....

Michael John Aldridge - Trustee

David. Rogers

David. Rogers (Jul 28, 2022 19:19 GMT+1).....

David Rogers - Trustee

The notes form part of these financial statements

Care After Combat

Cash Flow Statement
for the Year Ended 31 October 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	38,768	170,501
Interest paid		(503)	(521)
Net cash provided by operating activities		<u>38,265</u>	<u>169,980</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,042)	(5,031)
Sale of tangible fixed assets		-	10,954
Net cash (used in)/provided by investing activities		<u>(8,042)</u>	<u>5,923</u>
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		(4,167)	-
Net cash (used in)/provided by financing activities		<u>(4,167)</u>	<u>50,000</u>
Change in cash and cash equivalents in the reporting period		<u>26,056</u>	<u>225,903</u>
Cash and cash equivalents at the beginning of the reporting period		<u>239,626</u>	<u>13,723</u>
Cash and cash equivalents at the end of the reporting period		<u><u>265,682</u></u>	<u><u>239,626</u></u>

The notes form part of these financial statements

Care After Combat

Notes to the Cash Flow Statement
for the Year Ended 31 October 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	54,508	192,372
Adjustments for:		
Depreciation charges	3,267	8,363
Interest paid	503	521
Increase in loan to subsidiary	(41,255)	-
Decrease/(increase) in debtors	56,707	(48,442)
(Decrease)/increase in creditors	(34,962)	17,687
Net cash provided by operations	<u>38,768</u>	<u>170,501</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/11/20	Cash flow	At 31/10/21
	£	£	£
Net cash			
Cash at bank and in hand	239,626	26,056	265,682
	<u>239,626</u>	<u>26,056</u>	<u>265,682</u>
Debt			
Debts falling due within 1 year	(4,167)	(5,833)	(10,000)
Debts falling due after 1 year	(45,833)	10,000	(35,833)
	<u>(50,000)</u>	<u>4,167</u>	<u>(45,833)</u>
Total	<u>189,626</u>	<u>30,223</u>	<u>219,849</u>

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity is a company limited by guarantee and registered in England with Companies House. The registered office and place of business can be found in the 'Reference and Administration' section of the trustees report.

The presentational currency is pound sterling.

Preparation of consolidated financial statements

The financial statements contain information about Care After Combat as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All 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.

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.

Plant and machinery - 25% on reducing balance, 2% on reducing balance and 20 - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Donated goods, services and facilities

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably in accordance with the Charities SORP (FRS 102).

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

1. ACCOUNTING POLICIES - continued

Donated goods, services and facilities

On receipt, donated goods, services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Investments

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	91,476	85,482
Gift aid	2,952	45,855
Grants	366,715	404,157
	<u>461,143</u>	<u>535,494</u>

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

	2021	2020
	£	£
Restricted grants	-	207,136
National Health Service	250,244	127,000
HMP Bristol	-	5,000
Police Crime and Commissioner Grant	-	10,000
National Offender Management System	-	23,000
Government Grants- Job Retention Scheme	8,082	32,021
The Veterans Fund	40,000	-
National Lottery	62,389	-
Safer Kent	2,000	-
Government Grants- circuit breaker	4,000	-
	<u>366,715</u>	<u>404,157</u>

Care After Combat

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

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	38,907	57,429
Shop income	-	745
	<u>38,907</u>	<u>58,174</u>

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Marketing	1,318	(610)
Costs of fundraising	4,311	5,121
Grants & donations payable	-	1,304
Support costs	5,936	-
	<u>11,565</u>	<u>5,815</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Veteran Support Services	<u>201,006</u>	<u>227,086</u>	<u>428,092</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	199,737	116,089
Mentor costs	1,269	2,189
Reconnect project costs	-	1,846
	<u>201,006</u>	<u>120,124</u>

7. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Raising donations and legacies	5,936	-	-
Veteran Support Services	203,407	1,676	387
	<u>209,343</u>	<u>1,676</u>	<u>387</u>
	Other	Governance	Totals
	£	costs	£
Raising donations and legacies	-	-	5,936
Veteran Support Services	3,267	18,349	227,086
	<u>3,267</u>	<u>18,349</u>	<u>233,022</u>

Care After Combat

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

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	3,267	7,157
Hire of plant and machinery	5,885	3,304
Other operating leases	20,201	25,054
Deficit on disposal of fixed assets	-	10,955
Fees payable to the independent examiner for the examination of the Charity's annual accounts	900	1,800
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	302,817	252,520
Social security costs	23,654	10,351
Other pension costs	6,526	2,295
	<u> </u>	<u> </u>
	<u>332,997</u>	<u>265,166</u>

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

	2021	2020
Senior Management	3	1
Support Staff	11	10
	<u> </u>	<u> </u>
	<u>14</u>	<u>11</u>

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

The total amount paid to Key Management Personnel in the period was £106,814.

Care After Combat

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

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 November 2020	31,552
Additions	8,042
Disposals	(6,983)
At 31 October 2021	32,611
DEPRECIATION	
At 1 November 2020	26,105
Charge for year	3,267
Eliminated on disposal	(6,983)
At 31 October 2021	22,389
NET BOOK VALUE	
At 31 October 2021	10,222
At 31 October 2020	5,447

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 November 2020 and 31 October 2021	1
NET BOOK VALUE	
At 31 October 2021	1
At 31 October 2020	1

There were no investment assets outside the UK.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	2,024	55,540
Amounts owed by group undertakings	41,255	-
Prepayments and accrued income	2,290	5,481
	45,569	61,021

Care After Combat

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 16)	10,000	4,167
Trade creditors	15,977	3,844
Social security and other taxes	(495)	7,267
Other creditors	(3,246)	1,237
Accruals and deferred income	1,200	36,050
	<u>23,436</u>	<u>52,565</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 16)	<u>35,833</u>	<u>45,833</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,000</u>	<u>4,167</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>25,833</u>	<u>30,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	5,833

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	7,302	8,033
Between one and five years	4,260	-
	<u>11,562</u>	<u>8,033</u>

Care After Combat

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

18. MOVEMENT IN FUNDS

	At 1/11/20 £	Net movement in funds £	Transfers between funds £	At 31/10/21 £
Unrestricted funds				
General fund	106,563	13,518	31,156	151,237
NHS- Operation Bowman	-	38,684	43,022	81,706
	<u>106,563</u>	<u>52,202</u>	<u>74,178</u>	<u>232,943</u>
Restricted funds				
Reconnect	4,031	(85)	-	3,946
Specialist Services	37,987	(9,394)	(28,593)	-
Operation Bowman	43,022	-	(43,022)	-
Newark Bank Account	15,816	-	(15,816)	-
National Lottery- Phoenix	278	2,285	(2,563)	-
Regroup Veterans Pathfinder	-	-	15,816	15,816
National Lottery- Salesforce	-	9,500	-	9,500
	<u>101,134</u>	<u>2,306</u>	<u>(74,178)</u>	<u>29,262</u>
TOTAL FUNDS	<u>207,697</u>	<u>54,508</u>	<u>-</u>	<u>262,205</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	187,418	(173,900)	13,518
NHS- Operation Bowman	116,052	(77,368)	38,684
Specialist Contract	23,000	(23,000)	-
	<u>326,470</u>	<u>(274,268)</u>	<u>52,202</u>
Restricted funds			
Reconnect	-	(85)	(85)
Specialist Services	-	(9,394)	(9,394)
National Lottery- Phoenix	52,890	(50,605)	2,285
Regroup Veterans Pathfinder	99,940	(99,940)	-
Veterans Service	11,250	(11,250)	-
National Lottery- Salesforce	9,500	-	9,500
	<u>173,580</u>	<u>(171,274)</u>	<u>2,306</u>
TOTAL FUNDS	<u>500,050</u>	<u>(445,542)</u>	<u>54,508</u>

Care After Combat

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

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/11/19 £	Net movement in funds £	At 31/10/20 £
Unrestricted funds			
General fund	230	106,333	106,563
Restricted funds			
Reconnect	4,157	(126)	4,031
Specialist Services	5,001	32,986	37,987
Operation Bowman	-	43,022	43,022
Newark Bank Account	-	15,816	15,816
National Lottery- Phoenix	5,937	(5,659)	278
	<u>15,095</u>	<u>86,039</u>	<u>101,134</u>
TOTAL FUNDS	<u>15,325</u>	<u>192,372</u>	<u>207,697</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	335,370	(229,037)	106,333
Restricted funds			
Reconnect	-	(126)	(126)
Specialist Services	38,000	(5,014)	32,986
Operation Bowman	100,001	(56,979)	43,022
Newark Bank Account	93,297	(77,481)	15,816
National Lottery- Phoenix	-	(5,659)	(5,659)
Veterans Service	27,000	(27,000)	-
	<u>258,298</u>	<u>(172,259)</u>	<u>86,039</u>
TOTAL FUNDS	<u>593,668</u>	<u>(401,296)</u>	<u>192,372</u>

Unrestricted Funds

NHS- Operation Bowman

This fund represents a material contract that the charity operates for the NHS. The monies are not restricted as the trustees are able to decide how the monies are spent in the delivery of the service.

Specialist Contract

This fund represents material contracts from HMP Winchester for the delivery of services. The monies are not restricted as the trustees are able to decide how the monies are spent in the delivery of the service.

Restricted Funds

Reconnect

This fund arose from funding received specifically for the Reconnect project.

Specialist Services

This is monies received towards staff wages in delivery the specialist services.

Newark Bank Account

This fund holds the monies for the Regroup Funds.

National Lottery- Phoenix

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

18. MOVEMENT IN FUNDS - continued

This is National Lottery monies specifically to cover the wage costs of three staff members undertaking the Phoenix project.

National Lottery- Salesforce

This is National Lottery monies specifically to cover the setting up of Salesforce for the charity.

Transfers between funds

Specialist Services

This represents the prior year contract amounts which are not restricted funds. The expenditure has been recognised in general funds with there and so a transfer was required to cover these and transfer the profit element of the contract to general funds.

Operation Bowman

On review of the funding agreement it was noted that this was a contract for the delivery of services rather than a grant. As the charity has control of the funds and running of the contract, this is not restricted funding so a transfer was made to transfer the opening funds of the project to unrestricted funds.

Newark Bank Account

The Newark Bank Account is a bank account to hold the Regroup project funds and not a fund in its own right. The opening fund position was therefore transferred to the Regroup fund.

National Lottery - Phoenix

This transfer represents the purchase of fixed assets out of the restricted fund. As there are no ongoing restrictions over the asset and the restriction is satisfied by the purchase, a transfer was made to move the assets to the general fund.

19. RELATED PARTY DISCLOSURES

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

Care After Combat

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	91,476	85,482
Gift aid	2,952	45,855
Grants	366,715	404,157
	461,143	535,494
Other trading activities		
Fundraising events	38,907	57,429
Shop income	-	745
	38,907	58,174
Total incoming resources	500,050	593,668
EXPENDITURE		
Raising donations and legacies		
Marketing	1,318	(610)
Costs of fundraising	4,311	5,121
Grants & donations payable	-	1,304
	5,629	5,815
Charitable activities		
Wages	196,304	116,089
Social security	3,433	-
Mentor costs	1,269	2,189
Reconnect project costs	-	1,846
	201,006	120,124
Other		
Hire of plant and machinery	5,885	3,304
Support costs		
Management		
Wages	106,513	136,431
Social security	20,221	10,351
Pensions	6,526	2,295
Rent	20,201	25,054
Rates and water	4,173	1,075
Insurance	2,320	280
Light and heat	(220)	4,466
Telephone	16,917	13,539
Postage and stationery	15,779	1,586
Sundries	5,916	40,922
Motor & travel	10,519	10,901
Contractors finance management	-	(52)
Subscriptions	478	860
Staff training	-	435
	209,343	248,143
Finance		
Bank charges	1,173	1,777
Carried forward	1,173	1,777

This page does not form part of the statutory financial statements

Care After Combat

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

	2021 £	2020 £
Finance		
Brought forward	1,173	1,777
Bank interest	503	521
	1,676	2,298
Information technology		
Repairs and renewals	387	260
Other		
Plant and machinery	3,267	3,227
Motor vehicles	-	5,136
Loss on sale of tangible fixed assets	-	10,955
	3,267	19,318
Governance costs		
Accountancy fees	3,206	2,016
Legal fees	15,143	18
	18,349	2,034
Total resources expended	445,542	401,296
Net income	54,508	192,372

This page does not form part of the statutory financial statements

CARE AFTER COMBAT

England & Wales - Charity number 1159342

Accounts

CARE AFTER COMBAT
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

CARE AFTER COMBAT
(A company limited by guarantee)

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CARE AFTER COMBAT
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 OCTOBER 2020**

Trustees

S Anderson OBE
D Rogers
C Davis (resigned 8 December 2020)
W Bones (resigned 29 February 2020)
B Mair
M J Aldridge (appointed 15 May 2020)
D M Ridge (appointed 7 August 2020, resigned 23 September 2020)

Company registered number

09152620

Charity registered number

1159342

Registered office

Beacon Innovation Centre, Cafferata Way, Newark, NG24 2TN

Accountants

SRLV LLP, Elsley Court, 20-22 Great Titchfield Street, London, W1W 8BE

Solicitors

Henri Brandman & Co, 71 Wimpole Street, London, W1G 8AY

CARE AFTER COMBAT

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of winding up the liability of the members is limited to a sum not exceeding £10 each.

Recruitment and appointment of new trustees

In accordance with the Governing Document the Trustees are responsible for the appointing of new trustees to the Board. New trustees are appointed where they have the necessary skills to contribute to the charity's management and development. When new trustees are appointed, they are given an introduction to the work of the trustees and provided with the information they need to fulfil their roles, with professional training to be provided if the individual requires it.

Induction and training of new trustees

Trustees responsibilities are explained to them before they accept appointment and they are given a copy of the Charity Commission's "The essential trustee: what you need to know, what you need to do", which they are encouraged to read. Each trustee then provides documentation to enable them to be independently checked under UK Anti Money Laundering legislation.

Organisational structure

The management committee (at time of writing – June 2021) is made up of:

S Anderson OBE: Chairman
D Rogers: Treasurer
B Mair: Trustee
M Aldridge: Trustee

The senior management team (at time of writing – June 2021) is made up of:

A Kirk: Chief Executive Officer
P Norman: Operations Lead
Dr J Jones: Clinical Lead
Dr N Murdoch: Research Lead

The Trustees make all strategic decisions and support the CEO and staff to carry out these decisions. The Board appoints the CEO and a Board member will attend interviews of senior management. All other staff appointments are made internally. The board also approves all major suppliers based on staff recommendations and price comparisons.

The day to day running of the organisation is delegated to the CEO and senior management. However, any invoice or payment exceeding £5,000 has to be approved by a Trustee and expense claims or invoices from any Trustee or the CEO requires authority from two other Trustees before it can be paid.

Based on limited staff numbers there is no requirement for a formal structure for pay scales at Care After Combat. The organisation is relatively new and still growing so salaries are set in line with market forces and local averages.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A live Risk Register is maintained by the CEO and is a standing Agenda item at every Trustee Meeting.

CARE AFTER COMBAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

Care after Combat was formed by Chairman Jim Davidson OBE and two trustees Simon Weston CBE and Gary Cryer MC in July 2014. The charity was registered with The Charities Commission on 25 November 2014.

Objectives

Based from headquarters in Newark, Care After Combat's objectives are to promote, for the benefit of former members of Her Majesty's Armed Forces and their families, the provision of support and mentorship to those within the criminal justice system, preparing them for release in an attempt to support their rehabilitation and avoid re-offending.

Activities

The objects include, but are not limited to, supporting veterans with alcohol and substance misuse problems and the reduction in numbers of re-offending veterans in the criminal justice system.

CEO Report

This period has seen the continuation of delivery of Care after Combat's support via Project Phoenix and the ReRoup Pathfinder and saw the introduction of a new remote support service, known as Bowman, as a direct response to the Covid19 pandemic. Reports on each below.

The Covid-19 pandemic impacted the Charity's ability to conduct operations in prisons and, as a result, some staff were furloughed. Like many Charities, fundraising activities for 2020 were decimated; funding to sustain the charity through the latter half of this period was sought through a combination of grants and government backed loans. Some individually funded activities were conducted under 'Specialist Services' in HMPs Winchester, Bristol and Guys Marsh and for Hants Police and Crime Commissioner.

Project Phoenix – peer-to-peer mentorship

01 November 2018 - 31st October 2019

- Number of new veterans assigned to Phoenix: 36
- Number released from prison into the community: 32

Mentoring continues for a period of 12-months post release hence figures for above period included in this report.

01 November 2019 - 31st October 2020

- Number of new veterans assigned to Phoenix: 44
- Number released from prison into the community: 15

ReGroup

Commissioning body: part NHSE, hosted by Nottinghamshire Healthcare Foundation Trust

Funding source: part: NHSE, part Care after Combat

Current contract end date March 2022

Number of veterans supported: 115 through prison

Method of support:

CARE AFTER COMBAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2020

- Specialist military experienced mental healthcare support
- In prison monthly forum
- Paid mentorship
- Volunteer mentorship
- Helpline
- Wellbeing/Activity packs
- Weekly in prison telephone calls from mentors/clinical specialist to veterans
- In prison helpline

Impact / outcomes:

- Expedited and non-expedited healthcare referrals in prison
- Expedited and non-expedited healthcare referrals post release
- Expedited and non-expedited referrals to substance misuse services in prison
- Expedited and non-expedited referrals to substance misuse services post prison
- Individual support sessions
- Veterans Signature
- Release package bespoke to individual needs
- Post release referrals including to housing associations, employment agencies, education, health care providers, veterans services
- Post release mentorship
- Co-joined working with offender management, probation, police, healthcare
- Court attendance support

The Covid pandemic created a lockdown in the prison system March 2020 – at this point access to the prisons was severely restricted impacting on number of referrals.

All monthly forums ceased at this point impacting on presence within the prisons and having a further negative impact on referrals.

Wellbeing/activity packs were designed to preserve open communication with individuals, maintain a sense of a veterans' community, reduce loneliness, address physical and mental impact of prison lockdown and provide an avenue of occupation relevant to the veterans cohort.

The packs were addressed to individuals and were provided on a weekly basis. Each pack contained:

- Pad workouts
- Psychoeducation
- Quizzes, brainteasers, competitions
- Virtual forum
- Joke page
- Articles of military history and interest
- Stamped addressed envelope and paper for correspondence at no cost to the veteran
- A 24 hour helpline telephone number to be added to in prison telephone system

1450 packs sent

470 written responses received; all were responded to in writing to the individual

Evaluation of the ReGroup Wellbeing/Activity packs conducted

An in prison Helpline was provided - 28 calls were taken via the helpline

Bowman

Commissioning body: NHSE

Funding source: NHSE

CARE AFTER COMBAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2020

Operational 18th May 2020. Current contract end date March 2022

Number of veterans supported: 81

Method of support:

- Remote mentorship
- Wellbeing/activity packs
- Telephone Helpline

Impact / outcomes:

- Remote individual mentor support to 81 veterans
- Wellbeing/Activity packs; approx. 1400 provided
- 370 responses received all replied to in writing to the individual
- Evaluation of the Bowman Wellbeing packs in the shared drive
- In prison referrals depending on individual needs
- Release package bespoke to individual needs - 10 provided
- Post release referrals including to housing associations, employment agencies, education, health care providers, veterans' services: information provided about 13 different services including: Tils, Veterans Gateway, RBL, SSAFA, Project Nova, Care after Combat, GP, Veterans Breakfast clubs, Combat Stress, Samaritans, NHS out of hours, TogetherAll, Once we were Soldiers.
- Co-joined working with VICSOs, Offender Management, probation services
- Helpline calls 7
- Follow up two months post release.

Bowman was set up as a direct response to the Covid pandemic.

The initial funding was to provide a 6-month service to 22 prisons.

The success of the project has resulted in funding for an extended 15 months taking the funding timeline up to the end of March 2022

Funded or partly funded 'Specialist Services' projects:

Hampshire Police and Crime Commissioner - "Intimate Partner Violence and Domestic Abuse in Serving and Former Armed Forces Personnel in Prison and the Community during the COVID -19 Pandemic"

July 2020 - July 2021

Number of veterans as part of subject cohort: 13

HMP/YOI Winchester - "Supporting former Service Personnel in Prison and the Community during the COVID -19 Pandemic"

Oct 2020 - Mar 2021

Number of veterans as part of subject cohort: 19

HMP Bristol

Service Level Agreement

Jun 2020 - Dec 2020

Alcohol and Drug education delivered remotely and in accordance with HM Government restrictions to a mixed cohort of former service personnel and the general prison population.

CARE AFTER COMBAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2020

HMP Guys Marsh

Service Level Agreement

April 2019 - April 2020

Alcohol and Drug education delivered to a mixed cohort of former service personnel and the general prison population. A proportion have mental health needs, some not aspiring to a clinical threshold, whilst others clearly warrant and have the support of the mental health team.

- Contributed to the Emotional Resilience Course.
- Contributed to RECOOP programme (for older prisoners).
- Contributed to the Safe Custody Drug Strategy.
- Provided 2 drug/alcohol education presentations.
- Commenced development work on in reach drug/alcohol mentors (2 in number)
- Attended several multi-disciplinary meetings.

Total Number of attendees 23

Number of veterans 12

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

Care After Combat could not deliver its aims without the good work of its mentors, all of whom are volunteers. There are 30 volunteers currently engaged in most regions of England and Wales. Each mentor produces a written report after every visit with their veterans. All out of pocket expenses are reimbursed but time is given freely.

Members of public kindly donate the proceeds from events that they have organised themselves, such as walks, cycle rides and skydives through Just Giving and other online fundraising sites.

Trustee Support

Care After Combat has a board of Trustees that give their time freely for board duties. Although they have the right to also reclaim out of pocket expenses, they decline to do so.

FINANCIAL REVIEW

Reserves policy

The charity has a policy of keeping enough reserves to sustain the organisation for long enough to ensure the safeguarding of veterans, should all external funding cease, for a period of three months. Prior to Covid-19 this has been set at £30,000. The impact of this is that during the current year, this level of reserves was not able to be maintained, and a risk based approach has been adopted. The trustees have documented, minuted and closely monitored the position and do so as a minimum at least every 3-months. Robust financial management and careful monitoring have enabled the Charity to survive through Covid-19 and the position is envisaged to improve through enacting financial efficiencies at every level in the Charity. This was a situational change since the figure was previously set. The Trustees are continuing to assess the position and monitor the ongoing needs of the Charity. These funds will only be spent by authority of the

CARE AFTER COMBAT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2020

Trustees and upon the wind up of the organisation.

Principal funding sources

Phoenix – access to Armed Forces Covenant Fund Trust grant plus Covid-19 small business grants totalled circa £113k. The government backed Covid-19 bounce back loan of £50k was taken. Placing some Phoenix staff on furlough reduced the operating cost of Pheonix from Mar to Oct 2020.

ReGroup – majority NHSE funded.

Bowman – NHSE funded.

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



M J Aldridge
(Trustee)

Date:



D Rogers
(Trustee)

26/10/21

CARE AFTER COMBAT
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 OCTOBER 2020

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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


D Rogers
(Trustee)


M J Aldridge
(Trustee)

Date: 24/8/21

CARE AFTER COMBAT
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2020

Independent examiner's report to the Trustees of Care After Combat ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 October 2020.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

CARE AFTER COMBAT
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2020

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Richard Gilbert

SRLV LLP

Accountants

Dated:

Institute of Chartered Accountants in England and Wales

CARE AFTER COMBAT
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2020**

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Voluntary income	3	258,297	263,082	521,379	251,180
Activities for generating funds	4	-	72,291	72,291	121,313
		<u>258,297</u>	<u>335,373</u>	<u>593,670</u>	<u>372,493</u>
Total income					
Expenditure on:					
Raising funds:	5	-	5,815	5,815	21,160
Voluntary income					
Charitable activities:	6	5,658	1,000	6,658	106,841
Phoenix project		126	-	126	4,380
Reconnect project		-	62,230	62,230	219,382
HQ costs		116,089	149,078	265,167	27,000
Wages		50,385	10,916	61,301	103,437
Other charitable activities					
		<u>172,258</u>	<u>229,039</u>	<u>401,297</u>	<u>482,200</u>
Total expenditure					
		<u>86,039</u>	<u>106,334</u>	<u>192,373</u>	<u>(109,707)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		15,094	229	15,323	125,030
Net movement in funds		86,039	106,334	192,373	(109,707)
		<u>101,133</u>	<u>106,563</u>	<u>207,696</u>	<u>15,323</u>
Total funds carried forward					

The notes on pages 15 to 28 form part of these financial statements.

CARE AFTER COMBAT
(A company limited by guarantee)
REGISTERED NUMBER: 09152620

BALANCE SHEET
AS AT 31 OCTOBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	5,445	19,731
Investments	12	1	1
		<u>5,446</u>	<u>19,732</u>
Current assets			
Debtors	13	61,022	12,578
Cash at bank and in hand		239,626	16,389
		<u>300,648</u>	<u>28,967</u>
Creditors: amounts falling due within one year	14	(52,565)	(33,376)
Net current assets / liabilities		<u>248,083</u>	<u>(4,409)</u>
Total assets less current liabilities		<u>253,529</u>	<u>15,323</u>
Creditors: amounts falling due after more than one year	15	(45,833)	-
Net assets excluding pension asset		<u>207,696</u>	<u>15,323</u>
Total net assets		<u><u>207,696</u></u>	<u><u>15,323</u></u>
Charity funds			
Restricted funds	16	101,133	15,094
Unrestricted funds	16	106,563	229
Total funds		<u><u>207,696</u></u>	<u><u>15,323</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

CARE AFTER COMBAT
(A company limited by guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 OCTOBER 2020

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



D Rogers
(Trustee)



M J Aldridge
(Trustee)

Date: 26/8/21

The notes on pages 15 to 28 form part of these financial statements.

CARE AFTER COMBAT
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash used in operating activities	169,980	(33,818)
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	10,954	-
Purchase of tangible fixed assets	(5,031)	(255)
Net cash provided by/(used in) investing activities	5,923	(255)
Cash flows from financing activities		
Cash inflows from new borrowing	50,000	-
Net cash provided by financing activities	50,000	-
Change in cash and cash equivalents in the year	225,903	(34,073)
Cash and cash equivalents at the beginning of the year	13,724	47,797
Cash and cash equivalents at the end of the year	239,627	13,724

The notes on pages 15 to 28 form part of these financial statements

CARE AFTER COMBAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

1. General information

The principal objectives of the Charity are to promote, for the benefit of former members of Her Majesty's Armed Forces and their families, the provision of support and mentorship to those within the criminal justice system, preparing them for release in an attempt to support their rehabilitation and avoid re-offending.

Care After Combat is a private company, limited by guarantee without share capital, registered in England and Wales, registration number 09152620. The address of its principal place of business is Troon House, 4400 Parkway, Solent Business Park, Whiteley, Fareham, PO15 7FJ.

The company is not required to prepare consolidated accounts due to exemption under Companies Act 2006 section 383 applicable to small groups.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Care After Combat meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees are assessing, on a daily basis, the impact of the significant uncertainty arising from the COVID-19 virus. Whilst the trustees appreciate there is significant uncertainty surrounding the future economic climate and are expecting the consequential indirect effect of market volatility, the charity is well placed to address these impacts. The trustees are satisfied that the charity will be able to satisfy its financial obligations for at least 12 months from the date of signature of the financial statements, which have been prepared on the going concern basis.

2.3 Income

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

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

CARE AFTER COMBAT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

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

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Plant and machinery	- 25% on reducing balance, 25% on cost, 20% on cost and 2% on cost
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CARE AFTER COMBAT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

2. Accounting policies (continued)

2.8 Investments

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

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

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

2.13 Pensions

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

2. Accounting policies (continued)

2.14 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

3. Income from donations

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Donations	258,297	68,500	326,797
Government grants	-	145,860	145,860
Gift aid	-	48,722	48,722
	<u>258,297</u>	<u>263,082</u>	<u>521,379</u>

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Donations	41,000	208,906	249,906
Gift aid	-	1,274	1,274
	<u>41,000</u>	<u>210,180</u>	<u>251,180</u>

4. Activities for generating funds

	Unrestricted funds 2020 £	Total funds 2020 £
Income from charitable activities - Fundraising events	<u>72,291</u>	<u>72,291</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

4. Activities for generating funds (continued)

	Unrestricted funds 2019 £	Total funds 2019 £
Income from charitable activities - Fundraising events	121,313	121,313

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £
Other costs - direct costs	5,815	5,815

	Unrestricted funds 2019 £	Total funds 2019 £
Other costs - direct costs	21,160	21,160

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Administration costs	56,169	74,198	130,367
Wages and salaries	116,089	146,731	262,820
Pension costs	-	2,295	2,295
	<u>172,258</u>	<u>223,224</u>	<u>395,482</u>

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Administration costs	35,222	214,593	249,815
Wages and salaries	27,000	180,305	207,305
Pension costs	-	3,920	3,920
	<u>62,222</u>	<u>398,818</u>	<u>461,040</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Administration costs	4,035	126,333	130,368
Wages and salaries	116,089	146,731	262,820
Pension costs	-	2,295	2,295
	<u>120,124</u>	<u>275,359</u>	<u>395,482</u>

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

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
Administration costs	29,179	220,636	249,815
Wages and salaries	27,000	180,305	207,305
Pension costs	-	3,920	3,920
	<u>56,179</u>	<u>404,861</u>	<u>461,040</u>

8. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,800</u>	<u>-</u>

9. Staff costs

	2020 £	2019 £
Wages and salaries	136,379	180,305
Social security costs	10,351	-
Contribution to defined contribution pension schemes	2,295	3,920
	<u>149,025</u>	<u>184,225</u>

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

	2020 No.	2019 No.
Senior management	1	1
Support staff	10	11
	<u>11</u>	<u>12</u>

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 October 2020, no Trustee expenses have been incurred (2019 - £NIL).

11. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 November 2019	66,456
Additions	5,031
Disposals	(47,581)
At 31 October 2020	23,906
Depreciation	
At 1 November 2019	46,725
Charge for the year	8,362
On disposals	(36,627)
At 31 October 2020	18,460
Net book value	
At 31 October 2020	5,446
At 31 October 2019	19,731

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

12. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 November 2019	1
At 31 October 2020	1
Net book value	
At 31 October 2020	1
At 31 October 2019	1

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Care After Combat Trading Limited	09287692	Office 12, Beacon Innovation Centre, Cafferata Way, Newark, England, NG24 2TN	Sells merchandise and assists with arranging various events

Class of shares	Holding
Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit for the year £	Net assets £
Care After Combat Trading Limited	70,190	(42,945)	27,245	33,937

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

13. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	54,954	5,000
Other debtors	587	134
Prepayments and accrued income	5,481	7,444
	<u>61,022</u>	<u>12,578</u>

14. Creditors: Amounts falling due within one year

	2020 £	2019 £
Bank overdrafts	-	2,665
Bank loans	4,167	-
Trade creditors	3,844	14,847
Other taxation and social security	7,267	3,391
Other creditors	1,237	1,223
Accruals and deferred income	36,050	11,250
	<u>52,565</u>	<u>33,376</u>

The bank loan of £4,167 (2019 - £Nil) included in creditors due within one year is a COVID Bounce Back Loan, 100% guaranteed by the government.

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

	2020 £	2019 £
Bank loans	<u>45,833</u>	<u>-</u>

The bank loan of £45,833 (2019 - £Nil) included in creditors due after more than one year is a COVID Bounce Back Loan, 100% guaranteed by the government.

CARE AFTER COMBAT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

16. Statement of funds

Statement of funds - current year

	Balance at 1 November 2019 £	Income £	Expenditure £	Balance at 31 October 2020 £
Unrestricted funds				
General Funds - all funds	229	334,023	(227,689)	106,563
Restricted funds				
Restricted Funds - all funds	15,094	258,297	(172,258)	101,133
Total of funds	15,323	592,320	(399,947)	207,696

Statement of funds - prior year

	Balance at 1 November 2018 £	Income £	Expenditure £	Balance at 31 October 2019 £
Unrestricted funds				
General Funds - all funds	105,415	331,192	(436,378)	229
Restricted funds				
Restricted Funds - all funds	19,615	41,300	(45,821)	15,094
Total of funds	125,030	41,300	(482,199)	15,323

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

17. Summary of funds

Summary of funds - current year

	Balance at 1 November 2019 £	Income £	Expenditure £	Balance at 31 October 2020 £
General funds	229	334,023	(227,689)	106,563
Restricted funds	15,094	258,297	(172,258)	101,133
	<u>15,323</u>	<u>592,320</u>	<u>(399,947)</u>	<u>207,696</u>

Summary of funds - prior year

	Balance at 1 November 2018 £	Income £	Expenditure £	Balance at 31 October 2019 £
General funds	105,415	331,192	(436,378)	229
Restricted funds	19,615	41,300	(45,821)	15,094
	<u>125,030</u>	<u>372,492</u>	<u>(482,199)</u>	<u>15,323</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	278	5,167	5,445
Fixed asset investments	-	1	1
Current assets	135,105	165,542	300,647
Creditors due within one year	(34,250)	(18,315)	(52,565)
Creditors due in more than one year	-	(45,833)	(45,833)
Difference	-	1	(1)
Total	<u>101,133</u>	<u>106,563</u>	<u>207,696</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	5,936	13,795	19,731
Fixed asset investments	-	1	1
Current assets	20,408	8,559	28,967
Creditors due within one year	(11,250)	(22,126)	(33,376)
Total	<u>15,094</u>	<u>229</u>	<u>15,323</u>

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

	2020 £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<u>192,373</u>	<u>(109,707)</u>
Adjustments for:		
Depreciation charges	8,362	14,518
(Increase)/Decrease in debtors	(48,442)	48,448
Increase in creditors	17,687	12,923
Net cash provided by/(used in) operating activities	<u>169,980</u>	<u>(33,818)</u>

20. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	239,627	16,389
Overdraft facility repayable on demand	-	(2,665)
Total cash and cash equivalents	<u>239,627</u>	<u>13,724</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

21. Analysis of changes in net debt

	At 1 November 2019 £	Cash flows £	At 31 October 2020 £
Cash at bank and in hand	16,389	223,237	239,626
Bank overdrafts repayable on demand	(2,665)	2,665	-
Debt due within 1 year	-	(4,167)	(4,167)
Debt due after 1 year	-	(45,833)	(45,833)
	<u>13,724</u>	<u>175,902</u>	<u>189,626</u>

22. Pension commitments

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contribution payable by the company to the fund and amounted to £2,295 (2019 - £3,920). Included in other creditors at the year end is an amount payable of £Nil (2019 - £Nil).

23. Related party transactions

No disclosure as been made of transactions with other wholly owned group companies in accordance with FRS 102 Section 1A paragraph 1AC.35.

During the year, donations of £Nil (2019 - £4,000) were received from Bill Bones, a trustee.