

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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**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

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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.

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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:

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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

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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.

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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

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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

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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

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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.

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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

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**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.

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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.

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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.

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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

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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.

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NOTES TO THE FINANCIAL STATEMENTS
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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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NOTES TO THE FINANCIAL STATEMENTS
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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)
	<hr/>
At 31 October 2020	23,906
	<hr/>
Depreciation	
At 1 November 2019	46,725
Charge for the year	8,362
On disposals	(36,627)
	<hr/>
At 31 October 2020	18,460
	<hr/>
Net book value	
At 31 October 2020	5,446
	<hr/> <hr/>
At 31 October 2019	19,731
	<hr/> <hr/>

CARE AFTER COMBAT
(A company limited by guarantee)

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
	<hr/>
At 31 October 2020	1
	<hr/> <hr/>
Net book value	
At 31 October 2020	1
	<hr/>
At 31 October 2019	1
	<hr/> <hr/>

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
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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	45,833	-

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.

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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
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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	15,094	229	15,323

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)	192,373	(109,707)
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	169,980	(33,818)

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	239,627	13,724

CARE AFTER COMBAT
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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.