

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

Contents of the Financial Statements
for the Year Ended 31 October 2021

| | Page |
|---------------------------------------------------|-------------|
| Report of the Trustees | 1 to 6 |
| Independent Examiner's Report | 7 |
| Statement of Financial Activities | 8 |
| Balance Sheet | 9 to 10 |
| Cash Flow Statement | 11 |
| Notes to the Cash Flow Statement | 12 |
| Notes to the Financial Statements | 13 to 21 |
| Detailed Statement of Financial Activities | 22 to 23 |

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 |
| | | <hr/> 10,223 | <hr/> - | <hr/> 10,223 | <hr/> 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 |
| | | <hr/> 281,989 | <hr/> 29,262 | <hr/> 311,251 | <hr/> 300,647 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 14 | (23,436) | - | (23,436) | (52,565) |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| NET CURRENT ASSETS | | <hr/> 258,553 | <hr/> 29,262 | <hr/> 287,815 | <hr/> 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) |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| NET ASSETS | | <hr/> 232,943 | <hr/> 29,262 | <hr/> 262,205 | <hr/> 207,697 |
| FUNDS | 18 | | | | |
| Unrestricted funds | | | | 232,943 | 106,563 |
| Restricted funds | | | | 29,262 | 101,134 |
| TOTAL FUNDS | | | | <hr/> 262,205 | <hr/> 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) |
| | <hr/> |
| At 31 October 2021 | 32,611 |
| | <hr/> |
| DEPRECIATION | |
| At 1 November 2020 | 26,105 |
| Charge for year | 3,267 |
| Eliminated on disposal | (6,983) |
| | <hr/> |
| At 31 October 2021 | 22,389 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 October 2021 | 10,222 |
| | <hr/> <hr/> |
| At 31 October 2020 | 5,447 |
| | <hr/> <hr/> |

12. FIXED ASSET INVESTMENTS

| | Shares in group undertakings £ |
|----------------------------------------|---------------------------------------------------|
| MARKET VALUE | |
| At 1 November 2020 and 31 October 2021 | 1 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 October 2021 | 1 |
| | <hr/> <hr/> |
| At 31 October 2020 | 1 |
| | <hr/> <hr/> |

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 |
| | <hr/> | <hr/> |
| | 45,569 | 61,021 |
| | <hr/> <hr/> | <hr/> <hr/> |

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 | <u>4,260</u> | <u>-</u> |
| | <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 |
| | <hr/> 461,143 | <hr/> 535,494 |
| Other trading activities | | |
| Fundraising events | 38,907 | 57,429 |
| Shop income | - | 745 |
| | <hr/> 38,907 | <hr/> 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 |
| | <hr/> 5,629 | <hr/> 5,815 |
| Charitable activities | | |
| Wages | 196,304 | 116,089 |
| Social security | 3,433 | - |
| Mentor costs | 1,269 | 2,189 |
| Reconnect project costs | - | 1,846 |
| | <hr/> 201,006 | <hr/> 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 |
| | <hr/> 209,343 | <hr/> 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 |
| | <hr/> 1,676 | <hr/> 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 |
| | <hr/> 3,267 | <hr/> 19,318 |
| Governance costs | | |
| Accountancy fees | 3,206 | 2,016 |
| Legal fees | 15,143 | 18 |
| | <hr/> 18,349 | <hr/> 2,034 |
| Total resources expended | <hr/> 445,542 | <hr/> 401,296 |
| Net income | <hr/> <hr/> 54,508 | <hr/> <hr/> 192,372 |