

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

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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><u>117,536</u></u>	<u><u>37,816</u></u>	<u><u>155,352</u></u>	<u><u>262,205</u></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>
		154,552	37,816	192,368	311,251
CREDITORS					
Amounts falling due within one year	14	(18,698)	-	(18,698)	(23,436)
NET CURRENT ASSETS		<u>135,854</u>	<u>37,816</u>	<u>173,670</u>	<u>287,815</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		143,369	37,816	181,185	298,038
CREDITORS					
Amounts falling due after more than one year	15	(25,833)	-	(25,833)	(35,833)
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	Net	Transfers	At
	1.11.21	movement	between	31.10.22
	£	in funds	funds	£
		£	£	
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	Movement
	resources	expended	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
	<hr/> 106,563	<hr/> 52,202	<hr/> 74,178	<hr/> 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
	<hr/> 101,134	<hr/> 2,306	<hr/> (74,178)	<hr/> 29,262
TOTAL FUNDS	<hr/> 207,697	<hr/> 54,508	<hr/> -	<hr/> 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)	-
	<hr/> 326,470	<hr/> (274,268)	<hr/> 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
	<hr/> 173,580	<hr/> (171,274)	<hr/> 2,306
TOTAL FUNDS	<hr/> 500,050	<hr/> (445,542)	<hr/> 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.